

SUSSEX CRICKET FOUNDATION

England & Wales · Charity number 1162649

Details

Status	Registered
Legal form	Charitable company
Company number	09592885
Registered	2015-07-13
Register	View on the Charity Commission register

Contact

Address	Sussex County Cricket Club Eaton Road Hove East Sussex BN3 3AN
Phone	01273827100
Email	foundation@sussexcricket.co.uk
Website	www.sussexcricket.co.uk

Activities

Objects: THE OBJECTS OF SCF ARE FOR THE BENEFIT OF THE PUBLIC TO: A. TO PROMOTE COMMUNITY PARTICIPATION IN HEALTHY RECREATION BY PROVIDING AND SUPPORTING THE PROVISION OF FACILITIES FOR PLAYING CRICKET AND OTHER SPORTS (?FACILITIES? MEANS LAND, BUILDINGS, EQUIPMENT AND ORGANISING SPORTING ACTIVITIES); B. TO PROVIDE AND ASSIST IN PROVIDING FACILITIES FOR SPORT, RECREATION OR OTHER LEISURE TIME OCCUPATION OF SUCH PERSONS WHO HAVE NEED FOR SUCH FACILITIES 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, AND; C. TO ADVANCE THE EDUCATION OF PEOPLE OF ALL AGES AND SPECIFICALLY CHILDREN AND YOUNG PEOPLE THROUGH SUCH MEANS AS THE TRUSTEES THINK FIT IN ACCORDANCE WITH THE LAW OF CHARITY;

Activities: As Sussex Crickets charitable arm, our aim is to actively change lives through cricket across the communities of Sussex. We use the game and the Sussex Cricket brand to deliver accessible and enjoyable opportunities that grow the sport, tackle inequalities, improve health and wellbeing and enable people to fulfil their potential. Through our activities we look to make cricket accessible to all.

Classification

- **How:** Makes Grants To Individuals, Makes Grants To Organisations, Provides Human Resources, Provides Buildings/facilities/open Space, Acts As An Umbrella Or Resource Body
- **What:** Education/training, The Advancement Of Health Or Saving Of Lives, Disability, Amateur Sport, Recreation
- **Who:** Children/young People, Elderly/old People, People With Disabilities, People Of A Particular Ethnic Or Racial Origin, The General Public/mankind

Geography

- East Sussex
- West Sussex

Finances

Period end	Income	Expenditure	Assets	Employees
2024-10-31	£1,204,318	£1,289,770	£375,050	25
2023-10-31	£1,140,326	£1,082,941	£460,502	24
2022-10-31	£1,092,216	£974,055	£403,117	30
2021-10-31	£853,488	£723,517	£284,956	20
2020-10-31	£810,534	£803,247	£154,985	20

Trustees

Name	Role	Appointed
Shelagh Legrave CBE DL	Chair	2025-08-01
Anju Chauhan		2023-01-19
Annali-Joy Thornicroft		2025-08-01
Dr Sarah Main		2023-01-19
Ian Morris		2025-08-01
John RT Barclay		2020-04-01
Katy Cooper		2016-07-01
Kevin Ives		2025-02-10
Kirsty Batchelor		2025-02-10
Phil Smith		2023-01-19

Accounts

**SUSSEX CRICKET FOUNDATION
(A COMPANY LIMITED BY GUARANTEE)**

**ANNUAL REPORT AND
FINANCIAL STATEMENTS
FOR THE YEAR ENDED
31 OCTOBER 2024**

SUSSEX CRICKET FOUNDATION

REFERENCE AND ADMINISTRATION

Charity Name Sussex Cricket Foundation
 (A company limited by guarantee)

Company Number 09592885 (England and Wales)

Charity Number 1162649

Registered Office County Ground
 Eaton Road
 Hove
 BN3 3AN

Directors / Trustees Elizabeth Ager
 Jacqueline Bandy
 John Barclay
 Anju Chauhan
 Katherine Cooper
 Ishtiaq Jalal
 Sarah Main
 Nigel Russell
 Phil Smith
 Gary Stanley
 Andrew Dalby-Welsh

Company Secretary Alan Bradshaw FCCA

Independent Auditor Forvis Mazars LLP
 2nd Floor, 6 Sutton Plaza
 Sutton Court Road
 Sutton
 Surrey
 SM1 4FS

SUSSEX CRICKET FOUNDATION

CHAIR'S REPORT FOR THE YEAR ENDED 31 OCTOBER 2024

I am pleased to present this year's annual report of the Sussex Cricket Foundation. It has been another very successful year in which cricket has been played in Sussex by even more people of all ages and abilities. The small financial loss for the year was fully anticipated, and the ECB has confirmed increases in core funding for 2025–9. The Foundation is in a strong financial position and fundraising will be a strong focus in 2025, ensuring the range of projects and programmes that we deliver.

The Foundation continues to support those who have been involved in cricket in the county for many years while also actively working to bring new players and supporters into the Sussex Cricket family. Our ongoing efforts include the continued growth of the longstanding men's Sussex Cricket League, which now has 370 teams across 39 divisions. There are now 12 women's teams in Division 2 and six in the Aldridge@BACA Sussex Women's Premier League had its second year in 2024. Congratulations to this year's champions of each League: Preston Nomads CC (Men's Premier League), Hailsham CC (Women's Premier League) and Aldwick CC (Women's Division 2).

The Foundation continues to ensure that young people across the county have access to cricket, through ECB programmes in schools, through community-based initiatives, and through our annual Schools Day, which was attended by 3,000 children and teachers. We are pleased that the ECB is encouraging a greater focus on cricket in the state sector, and the Foundation is developing plans for even more delivery in state secondary schools in the future. This builds on our existing work, such as the recent funding of a three-lane outdoor net facility at a state secondary school in Brighton. At the Foundation and across Sussex Cricket as a whole, EDI (equality, diversity and inclusion) continues to be a vital strand of our approach, fully addressing the ECB's national EDI game-wide commitments at county level. Safeguarding is also taken extremely seriously and is fully embedded throughout Sussex cricket's structures.

Women and girls' cricket continues to grow at all levels. In addition to the Premier League, other opportunities include the Sussex Division 1 League, girls' leagues at school level, and women's softball leagues that are run during the winter. Events such as the softball festivals (held at clubs around the county) are a great way to introduce women in cricket or welcome back those who are returning to it.

Disability cricket remains a key part of cricket in Sussex, and DIScoverABILITY Day was once again a great success, with 700 participants and 150 volunteers. The 1st Central County Ground hosted Sussex's first Disability Cricket Weekend, at which both the Visibility Impaired and D40 teams played fixtures in front of an enthusiastic crowd – and we are delighted that the VI team then went on to win the season's Blind Cricket England and Wales (BCEW) Cup.

Beyond the game of cricket itself, Sporting Memories coffee mornings (for older people, people living with dementia and their carers) are flourishing across the county, with seven clubs now meeting regularly. The free-to-access, online Sussex Cricket Wellbeing Hub – originally launched at the height of the COVID-19 pandemic and very much one-of-a-kind from a professional sporting organisation – has been rebranded and refreshed to make it more accessible and with a wider range of content for users.

None of this could happen without the committed, talented, enthusiastic people who work tirelessly to deliver all our projects, expertly led by the Foundation's Director of Community Cricket, Gary Wallis-Taylor. I and my fellow trustees enormously appreciate the efforts that are made to make Sussex the county to live in for cricket opportunities. 2025 promises to be every bit as exciting as 2024, and all the trustees – including some new additions to our board – are looking forward to working with Gary and his team to change lives for the better, to foster community, to encourage physical activity and to improve wellbeing.

Ish Jalal
Chair

SUSSEX CRICKET FOUNDATION

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 year ending 31 October 2024 which are also prepared to meet the requirements for a directors' report and accounts for Companies Act purposes.

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 Finance Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019).

Structure, Governance and Management

Sussex Cricket Limited appoints the Foundation's Trustees and it devolves power to those Trustees to meet its charitable Objects. The SCF Board of Trustees meets routinely at least once a quarter. Two committees / working groups have been set up to monitor, challenge, assist and advise the work of the executive team. These are:

- Governance and Finance Committee
- 1st Central Sussex Cricket League.

Structural development within Sussex Cricket has required that these committees and their Terms of Reference should be reviewed at least annually. A designated Trustee has been appointed to chair each of the above. Additionally, one of the Trustees has assumed the responsibility for advising the Trustees on financial matters (David Dumigan), and Alan Bradshaw acts as the Company Secretary, with specific responsibilities on compliance, charity and company law. The day-to-day operation of the Foundation is carried out by Territory Managers and officers, under the supervision of the Director of Community Cricket who reports to both the SCL Chief Executive and the Charity's Chair.

The Trustees review not only the application of statutory compliance and best practice, but also the major risks to which the Foundation is exposed and, in concert with SCL, they put in place safeguards and policies to mitigate those risks. The Trustees have no financial interest in the surplus or assets of the Foundation and receive no remuneration from it. The Directors, who are the Foundation's Trustees, and the senior management team comprise the key management personnel of the charity, in charge of directing, controlling, running and operating the Foundation on a day-to-day basis. All Directors give their time freely and no Director received remuneration in the year. Details of other key management personnel's remuneration is disclosed in Note 9.

When a vacancy for the appointment of a new Trustee is identified the recruitment process closely follows that laid down by Sussex Cricket Limited for executive appointments. The Nominations Committee ensure that there is open competition to identify suitably qualified candidates and that an appointment panel is established with appropriate credentials.

On appointment, Trustees are provided with a comprehensive information pack and guidelines on trusteeship. Induction sessions are arranged to familiarise new Trustees with the Foundation's operations and practices.

The members of the SCF Board, during the reporting period, who are Trustees of the Charity's activities and Directors of the Company for the purposes of the Companies Act 2006, are as follows:

Elizabeth Ager	Ishtiaq Jalal (Chair)
Jacqueline Bandy (Ex-Officio SCL Board of Directors)	Nigel Russell
John Barclay	Sarah Main
Katherine Cooper	Phil Smith
Anju Chauhan	Gary Stanley (Ex-Officio SCL Board of Directors)
Andrew Dalby-Welsh	
David Dumigan (resigned 31 July 2024)	

SUSSEX CRICKET FOUNDATION

TRUSTEES' REPORT (CONTINUED) FOR THE YEAR ENDED 31 OCTOBER 2024

Sussex Cricket Foundation is a company limited by guarantee governed by its Memorandum and Articles of Association dated 15 May 2015. It is registered as a charity with the Charity Commission.

Charitable Objects

The Objects for which the Foundation is established are for the public benefit through promoting community participation in healthy recreation; providing facilities for sport and recreation for all to enhance their quality of life; and advancing the education of all.

Activities and Objectives

The Charity fulfils its charitable Objects through the operations of the Sussex Cricket Foundation.

The reporting period is the eighth of the Foundation's existence and it set itself the following objectives during that period:

- 1) To provide enjoyable, structured and competitive playing opportunities within recreational cricket in Sussex
- 2) To create inclusive and accessible opportunities for all people across Sussex regardless of ability, age, gender, ethnic origin or sexual orientation.
- 3) To use the power of cricket as a vehicle for achieving social good.

The Foundation achieves these aims and objectives by reaching local communities to harness the charitable, health & wellbeing and individual benefits that cricket can offer.

Achievements and Performance

2024 was another fantastic year for the Sussex Cricket Foundation. Participation across all areas of the game continues to rise and recreational cricket in Sussex continues to be in the best possible place. The ECB continues to hold the Foundation in high regard, with our reputation locally and nationally amongst our partners/supporters particularly strong. This is a fantastic endorsement of the amazing work the Foundation team does across Sussex.

There were many highlights throughout 2024 including:

- Record numbers attending our annual DIScoverABILITY Day
- First ever End of Season Awards Dinner, which included men's, women's, disability and senior's teams.
- First ever Disability Cricket Weekend, where our VI & D40 Teams played fixtures at the 1st Central County Ground.
- VI Team winning the BCEW Cup, beating Northamptonshire in the final.
- Sussex Seniors Over 70s winning the Vase Cup Final defeating Warwickshire.
- 3000 school children & teachers attending our annual Schools Day.
- 150 club volunteers attended our annual Cricket Collective Awards.
- Facility investment in Brighton & Crawley including the installation of a net facility at a state secondary school in Brighton.
- Relaunch of our Area Cricket Programme for ages 9-12.
- Increased engagement with the LGBTQ+ community, including our first ever event in support of Brighton Pride.
- First ever hosting of events to support religious festivals such as Iftar and Diwali.
- Continuing to make the 1st Central County Ground accessible to all through ticket offers to schools, clubs and local community groups, and providing opportunities for people of all ages, abilities and genders to play at the ground.

SUSSEX CRICKET FOUNDATION

TRUSTEES' REPORT (CONTINUED) FOR THE YEAR ENDED 31 OCTOBER 2024

A notable achievement during 2024 was the funding of a 3-lane outdoor net facility at a state secondary school (Patcham High School) in Brighton. State School Cricket is of high importance to Sussex Cricket and this project has provided a quality facility for students to practice in, a facility for local cricket clubs to access and a facility for use by the local community to help make cricket accessible.

The Foundation continues to support health and wellbeing in local communities through the ever-growing Sporting Memories and Walking Cricket programmes, and through our refreshed Wellbeing Hub. The Foundation has also continued to engage with the Chestnut Tree House, a children's hospice that cares for the terminally ill, where sessions and player visits have taken place again during 2024.

Everything above sums up what the Foundation is about: creating memories, inspiring a passion for cricket, and actively changing lives.

There is plenty to look forward to in 2025, as we continue growing the game across our communities and helping actively to change lives through the power of cricket. Plans include increased work with the LGBTQ+ community, helping change the landscape of state secondary school cricket, continuing to grow Women & Girls and Disability Cricket and continuing to make the 1st Central County Ground accessible to all.

The Foundation continues to be in the best place financially and operationally to overcome any challenges ahead. None of what we do happens without a strong team, who all deserve huge credit for their hard work and commitment. We would also like to say a special thank you to the Sussex Cricket Senior Leadership Team, our Trustees, Patrons, our Community Partners and to everyone that has donated to the Foundation during 2024: your support is greatly appreciated.

Public Benefit

The Foundation exists solely for the Public Benefit. Its Objects and its activities deliver that benefit through its many programmes. The Trustees understand the requirement to observe and adhere to the Charity Commission's guidance on Public Benefit (PB1) and they believe that Sussex Cricket Foundation delivers this satisfactorily.

Fundraising

The Trustee nominated to lead on Fundraising is Elizabeth Ager. The Executive takes the major lead in fundraising events. Funds are raised from community partnerships, donations, grants and events, which allow the Foundation to realise its objectives and set operational targets. The Fundraising is co-ordinated in conjunction within the Terms of Reference approved and adopted by the Trustees. A professional fundraiser will not be appointed, but additional resource in the Executive has been added to release senior Executive personnel to undertake more fundraising measures. The Trustees have considered the document *Charity Fundraising: A Guide to Trustee Duties (CC20)* and the Committee has considered the Institute of Fundraising's *Practical Guide for Trustees*. At each Trustees' meeting Elizabeth presents a report on fundraising activities for the Trustee's scrutiny. To date, no complaints have been received about the Foundation's fundraising activities. Approaches for financial assistance to individuals, companies and organisations in support of the Foundation are made via open advertising or on personal recommendation. Raffles also take place at events.

Future Developments

There is plenty to look forward to in 2025, as we continue growing the game across our communities and helping actively to change lives through the power of cricket. A key focus for the Foundation is around fundraising in order to fulfil our objectives and also to continue raising awareness of the Foundation and the work we do. Our delivery plans include increased work with the LGBTQ+ community, helping change the landscape of state secondary school cricket, facility development in schools/clubs, continuing to grow Women & Girls and Disability Cricket and continuing to make the 1st Central County Ground accessible to all and raise further awareness of Sussex Cricket Ltd.

SUSSEX CRICKET FOUNDATION

TRUSTEES' REPORT (CONTINUED) FOR THE YEAR ENDED 31 OCTOBER 2024

Financial Review

This is the ninth year of operation of SCF which, as a charity, plans to break even over the medium term.

The financial statements reveal a deficit for the year of £85,452 (2022/23: £57,385 surplus) on income of £1,204,318 (2022/23: £1,140,326) and ended the year with net assets of £375,050 (2022/23: £460,502). The financial position represents a strong and stable position, allowing the Trustees to deliver on the charitable objectives. The Foundation is especially grateful to those patrons, members and supporters who have generously donated.

Income also includes funds received from the England & Wales Cricket Board (ECB) under the County Partnership Agreement (CPA) to develop community engagement programmes.

Principal Funding Sources

The major element of the Foundation's income is secured from the ECB to organise and manage national initiatives, including the All Stars and Dynamos programmes as well as Chance to Shine. National funding is also made available by the ECB to support the development of Women and Girl's Cricket.

The Foundation also secured a significant level of income from donors, benefactors, and fund-raising events, notably the "Where Cricket meets..." luncheon, where our guests in 2024 were Phil Tufnell and Michael Vaughan. The funds raised allowed the Trustees to direct resources to further the objectives of the Charity. The Trustees are especially grateful to those Patrons (previously known as Vice-Presidents) who have made a commitment to donate over a three-year timescale.

Fixed Assets and Capital Investment

The Foundation holds no Fixed Assets and does not, at present, invest in major capital projects.

Reserves Policy

The Trustees have earmarked sufficient cash resources that they feel are prudent to meet the dual needs of the working capital requirements and the mitigation of adverse risks as identified by the Risk Register.

Aside from retaining a prudent amount in reserves, the majority of the charity's funds are to be spent in the short term with no funds held for long-term investment.

Restricted Funds

Restricted funds are those elements of the grants from the England & Wales Cricket Board, Chance2Shine and Lord Taverners where cash has been received in advance of the delivery of specific projects.

Investment Policy

There is currently no investment policy, as funds are primarily required to meet working capital requirements. However, the Trustees have unrestricted powers of investment under the Foundation's Articles of Association and the increased level of funds that are held under the Reserves Policy mean that the Trustees are in the process of developing such a policy. Surplus cash is held on short term deposit, alongside our current account, accessible within 3 months.

SUSSEX CRICKET FOUNDATION

TRUSTEES' REPORT (CONTINUED) FOR THE YEAR ENDED 31 OCTOBER 2024

Going Concern

The Trustees have put in place measures to give them confidence that the Charity is and remains a Going Concern. Governance processes are in place that includes the establishment of a Governance & Finance Committee that reports to the Board of Trustees that regularly examines the detailed budgets and forecasts and assess the Risk Register with the senior management team.

Statement of disclosure to auditor

So far as the Trustees are aware, there is no relevant audit information of which the auditor is unaware.

The Trustees have taken all necessary steps to make themselves aware of any relevant audit information and to establish that the auditors are aware of that information

By order of the Trustees
1st Central County Ground
Eaton Road
HOVE



A Bradshaw, Company Secretary
10 February 2025

SUSSEX CRICKET FOUNDATION

STATEMENT OF TRUSTEES' RESPONSIBILITIES FOR THE YEAR ENDED 31 OCTOBER 2024

The Trustees (who are also directors of Sussex Cricket Foundation for the purposes of company law) are responsible for preparing the Annual 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 year that give a true and fair view of the state of affairs of the charitable company and of the income and expenditure of the charitable company for that period. In preparing these financial statements, the Trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements;
- prepare the financial statements on the Going Concern basis unless it is inappropriate to presume that the charitable Company will continue in business.

The Trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charitable Company and enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charitable Company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

INDEPENDENT AUDITOR'S REPORT TO THE TRUSTEES OF SUSSEX CRICKET FOUNDATION (CONTINUED)

Opinion

We have audited the financial statements of Sussex Cricket Foundation (the 'charity') for the year ended 31 October 2024 which comprise of the Statement of Financial Activities, the Balance Sheet, the Statement of Cashflows and notes to the financial statements, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" (United Kingdom Generally Accepted Accounting Practice).

In our opinion, the financial statements:

- give a true and fair view of the state of the charity's affairs as at 31 October 2024 and of its income and expenditure for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Companies Act 2006.

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the Auditor's responsibilities for the audit of the financial statements section of our report. We are independent of the charity in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Conclusions relating to going concern

In auditing the financial statements, we have concluded that the trustees' use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the charity's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

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

Other information

The other information comprises the information included in the annual report, other than the financial statements and our auditor's report thereon. The trustees are responsible for the other information. Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the course of the audit, or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether there is a material misstatement in the financial statements or a material misstatement of the other information. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

INDEPENDENT AUDITOR'S REPORT TO THE TRUSTEES OF SUSSEX CRICKET FOUNDATION (CONTINUED)

Opinions on other matters prescribed by the Companies Act 2006

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

- the information given in the Trustees' Report which includes the Directors' Report prepared for the purposes of company law, for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- the Directors' Report included within the Trustees' Report has been prepared in accordance with applicable legal requirements.

Matters on which we are required to report by exception

In light of the knowledge and understanding of the charity and its environment obtained in the course of the audit, we have not identified material misstatements in the Directors' Report included within the Trustees' Report.

We have nothing to report in respect of the following matters in relation to which the Companies Act 2006 requires us to report to you if, in our opinion:

- adequate and proper accounting records have not been kept, or returns adequate for our audit have not been received from branches not visited by us; or
- the financial statements are not in agreement with the accounting records and returns; or
- certain disclosures of trustees' remuneration specified by law are not made; or
- we have not received all the information and explanations we require for our audit.
- the trustees were not entitled to take advantage of the small companies' exemption in preparing the Trustees' Report and from the requirement to prepare a Strategic Report.

Responsibilities of Trustees

As explained more fully in the trustees' responsibilities statement set out on page 9, the trustees (who are also the directors of the charitable company for the purposes of company law) are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the trustees are responsible for assessing the charity's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the trustees either intend to liquidate the charity or to cease operations, or have no realistic alternative but to do so.

Auditor's responsibilities for the audit of the financial statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of the financial statements.

Irregularities, including fraud, are instances of non-compliance with laws and regulations. We design procedures in line with our responsibilities, outlined above, to detect material misstatements in respect of irregularities, including fraud. Based on our understanding of the charity and its activities, we identified that the principal risks of non-compliance with laws and regulations related to the Charities Act 2011, the Charities Statement of Recommended Practice, UK tax legislation, pensions legislation, employment regulation and health and safety regulation, anti-bribery, corruption and fraud and money laundering, and we considered the extent to which non-compliance might have a material effect on the financial statements. We also considered those laws and regulations that have a direct impact on the preparation of the financial statements, such as the Companies Act 2006.

INDEPENDENT AUDITOR'S REPORT TO THE TRUSTEES OF SUSSEX CRICKET FOUNDATION (CONTINUED)

In addition, we evaluated the trustees' and management's incentives and opportunities for fraudulent manipulation of the financial statements (including the risk of override of controls) and determined that the principal risks were related to posting manual journal entries to manipulate financial performance, management bias through judgements and assumptions in significant accounting estimates, income recognition (we have pinpointed the cut off assertion), the use of restricted and endowment funds, and significant one-off or unusual transactions.

Our audit procedures were designed to respond to those identified risks, including non-compliance with laws and regulations (irregularities) and fraud that are material to the financial statements. Our audit procedures included but were not limited to:

- Discussing with the trustees and management their policies and procedures regarding compliance with laws and regulations;
- Communicating identified laws and regulations throughout our engagement team and remaining alert to any indications of non-compliance throughout our audit; and
- Considering the risk of acts by the charity which were contrary to applicable laws and regulations, including fraud.

Our audit procedures in relation to fraud included but were not limited to:

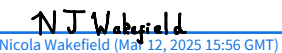
- Making enquiries of the trustees and management on whether they had knowledge of any actual, suspected or alleged fraud;
- Gaining an understanding of the internal controls established to mitigate risks related to fraud;
- Discussing amongst the engagement team the risks of fraud; and
- Addressing the risks of fraud through management override of controls by performing journal entry testing.

There are inherent limitations in the audit procedures described above and the primary responsibility for the prevention and detection of irregularities including fraud rests with management. As with any audit, there remained a risk of non-detection of irregularities, as these may involve collusion, forgery, intentional omissions, misrepresentations or the override of internal controls.

A further description of our responsibilities for the audit of the financial statements is located on the Financial Reporting Council's website at www.frc.org.uk/auditorsresponsibilities. This description forms part of our auditor's report.

Use of the audit report

This report is made solely to the charity's members as a body in accordance with Chapter 3 of Part 16 of the Companies Act 2006. Our audit work has been undertaken so that we might state to the charity's members those matters we are required to state to them in an auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charity and the charity's members as a body for our audit work, for this report, or for the opinions we have formed.


Nicola Wakefield (Mar 12, 2025 15:56 GMT)

Signed:

Nicola Wakefield

(Senior Statutory Auditor)

for and on behalf of

Forvis Mazars LLP

Chartered Accountants and Statutory Auditor

2nd Floor, 6 Sutton Plaza, Sutton Court Road

Sutton

Surrey

SM1 4FS

Date: 12-Mar-2025

SUSSEX CRICKET FOUNDATION
STATEMENT OF FINANCIAL ACTIVITIES (INCLUDING INCOME AND EXPENDITURE
ACCOUNT)
FOR THE YEAR ENDED 31 OCTOBER 2024

	<i>Notes</i>	Unrestricted Funds £	Unrestricted Designated Funds £	Restricted Funds £	Total Funds 2024 £	Total Funds 2023 £
Income:						
Donations	4,6	146,626	87,313	-	233,939	214,129
Grants	6	61,894	-	593,139	655,033	681,889
Income from charitable activities:						
Operation of Foundation activities	6	271,432	-	27,074	298,506	240,450
Income from Investment activities:						
Interest Receivable		16,840	-	-	16,840	3,858
Total income		496,792	87,313	620,213	1,204,318	1,140,326
Expenditure on charitable activities:						
Operation of Foundation activities	5,6,7	(328,238)	(170,425)	(791,107)	(1,289,770)	(1,082,941)
Total expenditure		(328,238)	(170,425)	(791,107)	(1,289,770)	(1,082,941)
Net income/(expenditure)	8	168,554	(83,112)	(170,894)	(85,452)	57,385
Transfers between funds	13	(181,628)	10,734	170,894	-	-
Net movement in funds		(13,074)	(72,378)	-	(85,452)	57,385
Reconciliation of funds:						
Total Funds at 1 November 2023		342,658	117,844	-	460,502	403,117
Total Funds at 31 October 2024	13,14	329,584	45,466	-	375,050	460,502

All activities relate to continuing activities. The financial statements on pages 13 to 22 were approved by the Trustees and authorised for issue on 10 February 2025.

SUSSEX CRICKET FOUNDATION
BALANCE SHEET
AS AT 31 OCTOBER 2024

Company Number
09592885

	<i>Notes</i>	2024 £	2023 £
Current assets			
Debtors	11	58,675	55,685
Cash at bank and in hand		377,035	475,399
		<u>435,710</u>	<u>531,084</u>
Current liabilities			
Creditors: amounts falling due within one year	12	(60,660)	(70,582)
Net current assets		<u>375,050</u>	<u>460,502</u>
Total assets less current liabilities		<u>375,050</u>	<u>460,502</u>
Funds			
Unrestricted funds	13,14	329,584	342,658
Unrestricted Designated funds	13,14	45,466	117,844
Restricted funds	13,14	-	-
		<u>375,050</u>	<u>460,502</u>

The financial statements on pages 13 to 22 were approved by the Trustees and authorised for issue on 10 February 2025 and are signed on its behalf by:



I Jalal
Chair & Trustee



N Russell
Trustee

SUSSEX CRICKET FOUNDATION
STATEMENT OF CASHFLOWS
FOR THE YEAR ENDED 31 OCTOBER 2024

	2024 £	2023 £
Net (expenditure)/income for reporting period (as per Statement of Financial Activities)	(85,452)	57,385
Adjust for:		
Increase in debtors	(2,990)	(41,026)
Decrease in creditors	(9,922)	(64,756)
	<u>(12,912)</u>	<u>(105,782)</u>
Net cash used in by operating activities	(98,364)	(48,397)
Change in cash and cash equivalents in the year	<u>(98,364)</u>	<u>(48,397)</u>
Cash and cash equivalents brought forward	475,399	523,796
Cash and cash equivalents carried forward	<u>377,035</u>	<u>475,399</u>

SUSSEX CRICKET FOUNDATION

NOTES TO THE AUDITED FINANCIAL STATEMENTS

FOR THE PERIOD ENDED 31 OCTOBER 2024

1. Accounting policies

Charity Information

The charity is a private company limited by guarantee, incorporated in England and Wales (company number: 09592885) and a registered charity in England and Wales (charity number: 1162649). The registered office is The County Ground, Eaton Road, Hove, East Sussex, BN3 3AN.

The charities principal activities and nature of its operations are disclosed in the Chair's report.

Basis of preparation

The financial statements have been prepared 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) (effective 1 January 2019) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

Sussex 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 note(s).

Going Concern

The Trustees have put in place measures to give them confidence that the Charity is and remains a Going Concern. Governance process are in place that includes the establishment of a Finance and Governance Committee that reports to the Board of Trustees which examines the detailed budgets and medium-term forecasts.

Income recognition

Income is recognised when the charity has entitlement to the funds, any performance conditions attached to the item of income have been met, it is probable that the income will be received and the amount can be measured reliably.

Income from other grants comprises 'revenue' grants, and is recognised when the charity has entitlement to the funds, any performance conditions attached to the grants have been met, it is probable that the income will be received and the amount can be measured reliably and is not deferred.

Donated professional services and donated facilities are recognised as income when the charity has control over the item, any conditions associated with the donated item have been met, the receipt of economic benefit from the use by the charity of the item is probable and that economic benefit can be measured reliably. In accordance with the Charities SORP (FRS 102), the general volunteer time of the volunteers is not recognised and refer to the trustees' annual report for more information about their contribution.

On receipt, donated professional services and donated facilities are recognised on the basis of the value of the gift to the charity which is the amount the charity would have been willing to pay to obtain services or facilities of equivalent economic benefit on the open market; a corresponding amount is then recognised in expenditure in the period of receipt.

Income received in advance of the provision of cricket is deferred until the criteria for income recognition are met.

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 Bank.

SUSSEX CRICKET FOUNDATION

NOTES TO THE AUDITED FINANCIAL STATEMENTS (CONTINUED)

FOR THE PERIOD ENDED 31 OCTOBER 2024

1. Accounting policies (Continued)

Expenditure recognition

Expenditure is recognised once there is a legal or constructive obligation to make a payment to a third party, it is probable that settlement will be required and the amount of the obligation can be measured reliably. Expenditure is classified under the following activity headings:

Expenditure on charitable activities includes the costs of performances, exhibitions and other educational activities undertaken to further the purposes of the charity and their associated support costs.

Irrecoverable VAT is charged as a cost against the activity for which the expenditure was incurred.

Fund accounting

Unrestricted funds are available to spend on activities that further any of the purposes of the Charity. Designated funds are unrestricted, but the trustees have designated for specific purposes.

Restricted funds are donations which the donor has specified are to be solely used for particular areas of the Foundation's work or for specific services/projects being undertaken by the Foundation.

Debtors

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

Cash at bank and cash 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.

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.

Financial instruments

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

Pensions

The charity operates a defined contribution scheme and the pension charge represents the amounts payable by the charity to the fund in respect of the year.

Taxation

The Foundation is a registered charitable company and as such its income and gains falling within Sections 471 to 489 of the Corporation Tax Act 2010 or Section 256 of the Taxation of Chargeable Gains Act 1992 are exempt from corporation tax to the extent that they are applied to its charitable objectives.

SUSSEX CRICKET FOUNDATION
NOTES TO THE AUDITED FINANCIAL STATEMENTS (CONTINUED)
FOR THE PERIOD ENDED 31 OCTOBER 2024

2. Management estimates and judgements

In the application of the charity's accounting policies, the trustees are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and underlying assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised if the revision affects only that period, or in the period of the revision and future periods if the revision affects both current and future periods.

There were no other specific judgements, estimates and assumptions that were critical to the preparation of these financial statements.

3. Legal status of the Trust

The Foundation is a company limited by guarantee and has no share capital. In the event of the charity being wound up, the liability in respect of the guarantee is limited to £1 for the sole member, Sussex Cricket Limited.

4. Income from donations	2024	2023
	£	£
Donations	233,939	214,129
	<u>233,939</u>	<u>214,129</u>

The income from donations was £233,939 (2023: £214,129) which was unrestricted or designated. The club is grateful for donations from the Sussex Cricket Limited Members. Donations from Trustees were £nil (2023: £nil)

5. Analysis of expenditure on charitable activities

	Participation costs	Foundation central costs	Total 2024	Total 2023
	£	£	£	£
Grants	1,706	170,425	172,131	78,184
Charitable activities	700,435	113,884	814,319	737,266
Support costs	-	291,320	291,320	255,491
Governance costs	-	12,000	12,000	12,000
Total	<u>702,141</u>	<u>587,629</u>	<u>1,289,770</u>	<u>1,082,941</u>

The expenditure on Participation activities was £702,141 (2023: £633,885) and the expenditure on Central activity was £587,629 (2023: £449,056) of which £791,107 (2023: £702,877) is restricted, £317,629 (2023: £304,751) is unrestricted and £170,425 (2023: £75,313) is designated.

SUSSEX CRICKET FOUNDATION
NOTES TO THE AUDITED FINANCIAL STATEMENTS (CONTINUED)
FOR THE PERIOD ENDED 31 OCTOBER 2024

6. Summary analysis of Income/(expenditure) and related income for charitable activities

This table shows the cost of the two main charitable activities and the sources of income directly to support those activities.

	Participation costs	Foundation central costs	Total 2024	Total 2023
	£	£	£	£
Charitable Activity Costs	(702,141)	(587,629)	(1,289,770)	(1,082,941)
ECB Grants	365,950	-	365,950	398,654
Other Grants	254,083	35,000	289,083	283,235
Charitable Activities Income	217,965	80,541	298,506	240,450
Investment Activities Income	-	16,840	16,840	3,858
Donations	-	223,939	223,939	214,129
Legacies	-	10,000	10,000	-
Net Income/(expenditure)	135,857	(221,309)	(85,452)	57,385

Other grants comprise of grants made by private individuals, companies and schemes for the activity of the Foundation.

The income from Participation activities was £837,998 (2023: £835,816) and the income from Central activity was £356,320 (2023: £304,510) of which £791,107 (2023: £630,284) is restricted, £328,238 (2023: £452,102) is unrestricted and £170,425 (2023: £57,940) is designated.

7. Analysis of governance and support costs

The Foundations support costs relates to costs of operating the Foundation, Blackstone, the Academy and seeking future opportunities thus this is allocated against upkeep of the Foundation as the Foundation does not consider it equitable to allocate these costs against the individual activity lines of the Foundation.

Governance costs comprise both the audit fees and fees paid to the auditors for non-audit services and thus are allocated against the upkeep of the Foundation following the same reasoning of the support costs.

8. Net Income/expenditure for the year	2024	2023
	£	£
This is stated after charging:		
Audit fees	12,000	12,000
Fees to the Auditor for Non-audit Services	-	2,082

SUSSEX CRICKET FOUNDATION
NOTES TO THE AUDITED FINANCIAL STATEMENTS (CONTINUED)
FOR THE PERIOD ENDED 31 OCTOBER 2024

9. Analysis of staff costs, staff numbers trustee remuneration and the cost of key management personnel

	2024	2023
	£	£
Salaries and wages	598,158	511,831
Social security costs	44,408	41,721
Pension costs	20,571	19,545
	663,137	573,097

No employee received remuneration exceeding £60,000 during the period (2023: nil). Pension costs are allocated to activities in proportion to the related staffing costs incurred.

No Trustees received any remuneration or reimbursement of expenses (2023: nil).

The total employee cost of key management personnel of the charity was £64,476 (2023: £61,200) and is set and benchmarked against current market expectations.

10. Staff numbers (average by headcount)

	2024	2023
	No.	No.
Participation	20	20
Central	5	4
	25	24

11. Debtors

	2024	2023
	£	£
Trade Debtors	32,329	42,564
Amounts owed from parent entity	336	-
Sundry Debtors	23,815	-
Prepayments	2,195	13,121
	58,675	55,685

12. Creditors: amounts falling due within one year

	2024	2023
	£	£
Trade creditors	17,254	11,392
Accruals and deferred income	37,455	51,295
Amounts owed to parent entity	5,951	7,895
	60,660	70,582

Deferred Income

Grant income received has been deferred where it was received in advance of delivery of the projects. Movements during the year were as follows:

	2024	2023
	£	£
Balance brought forward at 1 November	9,876	18,711
Amounts received during the year	2,285	9,876
Amounts recognised as income during the year	(9,876)	(18,711)
	2,285	9,876

SUSSEX CRICKET FOUNDATION
NOTES TO THE AUDITED FINANCIAL STATEMENTS (CONTINUED)
FOR THE PERIOD ENDED 31 OCTOBER 2024

13. Analysis of movements in funds

	<i>Balance at 1 November 2023 £</i>	<i>Income £</i>	<i>Expenditure £</i>	<i>Transfers £</i>	<i>Balance at 31 October 2024 £</i>
Year ended 31 October 2024					
<i>UNRESTRICTED</i>					
Unrestricted Funds	342,658	496,792	(328,238)	(181,628)	329,584
Designated Funds					
Urban Plans	77,729	77,198	(165,661)	10,734	-
Champions Fund	40,115	10,115	(4,764)	-	45,466
Total Designated Funds	117,844	87,313	(170,425)	10,734	45,466
	460,502	584,105	(498,663)	(170,894)	375,050
<i>RESTRICTED</i>					
Participation	-	620,213	(791,107)	170,894	-
TOTAL FUNDS	460,502	1,204,318	(1,289,770)	-	375,050
	<i>Balance at 1 November 2022 £</i>	<i>Income £</i>	<i>Expenditure £</i>	<i>Transfers £</i>	<i>Balance at 31 October 2023 £</i>
Year ended 31 October 2023					
<i>UNRESTRICTED</i>					
Unrestricted Funds	330,516	452,102	(304,751)	(135,209)	342,658
Designated Funds	-				
Urban Plans	32,756	53,140	(68,167)	60,000	77,729
Champions Fund	22,461	4,800	(7,146)	20,000	40,115
Total Designated Funds	55,217	57,940	(75,313)	80,000	117,844
	385,733	510,042	(380,064)	(55,209)	460,502
<i>RESTRICTED</i>					
Participation	17,384	630,284	(702,877)	55,209	-
TOTAL FUNDS	403,117	1,140,326	(1,082,941)	-	460,502

The unrestricted funds are for the use in pursuit of the charity's objects and the balance arises from the unrestricted income received and expenditure incurred in the period.

Designated funds are unrestricted reserves the trustees have designated for specific purposes, transfers in the year were:

Crawley and Brighton Urban Plans £10,734 (2023: £60,000) funds used to improve cricket facilities in the Crawley and greater Brighton areas;

Champions Fund £nil (2023: £20,000) funds used to provide financial bursaries for talented cricketers enabling them to participate in the Sussex Cricket performance pathway.

The restricted Funds are those elements of the grants from the England & Wales Cricket Board and other funders where income has been received in advance of the delivery of specific projects. Where more funds are used than received a transfer is made from unrestricted funds to offset this.

SUSSEX CRICKET FOUNDATION
NOTES TO THE AUDITED FINANCIAL STATEMENTS (CONTINUED)
FOR THE PERIOD ENDED 31 OCTOBER 2024

14. Analysis of current assets/liabilities between funds

<i>Fund balances at 31 October 2024 are represented by:</i>	<i>Unrestricted funds £</i>	<i>Designated funds £</i>	<i>Restricted funds £</i>	<i>Total Funds £</i>
Cash at bank and in hand	331,569	45,466	-	377,035
Other net current assets / (liabilities)	(1,985)	-	-	(1,985)
	329,584	45,466	-	375,050
<i>Fund balances at 31 October 2023 are represented by:</i>	<i>Unrestricted funds £</i>	<i>Designated funds £</i>	<i>Restricted funds £</i>	<i>Total Funds £</i>
Cash at bank and in hand	357,555	117,844	-	475,399
Other net current assets / (liabilities)	(14,897)	-	-	(14,897)
	342,658	117,844	-	460,502

15. Financial Instruments

	2024 £	2023 £
Carrying amount of financial assets		
Debt instruments measured at amortised cost	56,144	42,564
Financial assets held at amortise cost are comprised of Sundry Debtors only.		
Carrying amount of financial liabilities		
Measured at amortised cost	52,424	52,811
Financial liabilities held at amortise cost are comprised of trade creditors and accruals.		

16. Ultimate Parent Company

The charity is a 100% subsidiary of Sussex Cricket Limited, a company registered in England and Wales which itself is a club registered under the Co-operative and Community Benefit Societies Act 2014 and limited by shares. Sussex Cricket Limited is owned entirely by its members and thus it is not considered to have any ultimate controlling party. Sussex Cricket Limited's Mutuals Public Register number is 30143, and its activities relate to the provision of cricket services. Consolidated financial statements for Sussex Cricket Limited which the Foundations results are included in can be obtained from their address which is the following; Sussex Cricket Limited, The County Ground, Eaton Road, Hove, BN3 3AN.

17. Related Party Transactions

During the year the Foundation made purchases from Sussex Cricket Limited of £746,287 (2023: £635,180). At the balance sheet date £5,615 (2023: £7,895) was owed to Sussex Cricket Limited by Sussex Cricket Foundation which is included in Creditors and Debtors.

SUSSEX CRICKET FOUNDATION

England & Wales - Charity number 1162649

Accounts

**SUSSEX CRICKET FOUNDATION
(A COMPANY LIMITED BY GUARANTEE)**

**ANNUAL REPORT AND
FINANCIAL STATEMENTS
FOR THE YEAR ENDED
31 OCTOBER 2023**

SUSSEX CRICKET FOUNDATION

REFERENCE AND ADMINISTRATION

Charity Name	Sussex Cricket Foundation (A company limited by guarantee)
Company Number	09592885 (England and Wales)
Charity Number	1162649
Registered Office	County Ground Eaton Road Hove BN3 3AN
Directors / Trustees	Elizabeth Ager Jacqueline Bandy John Barclay Anju Chauhan Katherine Cooper David Dumigan Ishtiaq Jalal Sarah Main Nigel Russell Phil Smith Gary Stanley Andrew Dalby-Welsh
Company Secretary	Alan Bradshaw FCCA
Independent Auditor	Mazars LLP 2 nd Floor, 6 Sutton Plaza Sutton Court Road Sutton Surrey SM1 4FS

SUSSEX CRICKET FOUNDATION

CHAIR'S REPORT FOR THE YEAR ENDED 31 OCTOBER 2023

I am pleased to present this year's annual report of the Sussex Cricket Foundation.

I am very proud to say that the Foundation has had a successful year in all areas (see also the Achievements and Performance section of this report, below). We continue to make a positive impact on people's lives both directly through cricket and in other areas, which together have the capability to enhance and improve people's wellbeing.

I am happy to be able to report that the Foundation has had a strong year financially, enabling SCF to deliver more wide range projects and programmes. The Foundation also continues to prioritise equality, diversity and inclusion (EDI), aligning our approach with that of the ECB, to ensure that the ECB's national EDI game-wide commitments are fully addressed at county level.

There have been many achievements throughout the past year, among them tackling the important social issue of food poverty during a cost-of-living crisis (the In The Bag initiative in Brighton & Hove) and the growing number of SCF's Sporting Memories programmes in the county, which provide weekly coffee meetings for older people, people with dementia, and their carers.

However, I want particularly to highlight two key highlights from the last 12 months that clearly demonstrate the positive impact and success of the Foundation.

First, disability cricket. In 2023, over 600 people took part in **DIScoverABILITY Day**, which is continuing to build its position as a key summer event in Sussex. There are three county disability teams (Super 9s, D40 and VI), which increase participation and reach for players at all levels. SCF is proud to report that one of our players, Alfie Pyle, become the first player from Sussex to start at Lord's Taverners Super 1s participation hub, come through the county set-up and then represent England Learning Disability team. This year, he became the 43rd player in the county's history to represent England, at the tri-nations tournament in South Africa.

In Sussex, we now have more **women and girls** playing cricket than ever before. SCF is proud of the work done across the full spectrum, from running sessions with Brownies and Girl Guide groups, through our under 11s–17s leagues, all the way up to our new Aldridge@BACA Sussex Women's Premier League. This new League was a great success in its inaugural year – and congratulations to Horsham CC, the champions in 2023. Forthcoming plans for the winter include running women's and girls' indoor leagues, with five venues across the county due to host 20 clubs some with multiple teams. This work has enabled women and girls of all ages to participate in cricket, across a wide range of levels and for all 12 months of the year.

Early in each calendar year, the Foundation produces an impact report – and I urge you all to look through this document when it publishes in 2024, as it will showcase more of the many activities, projects and plans that have contributed to SCF's success in 2023.

In conclusion, I would like to thank Gary Wallis-Tayler and his team for all their hard work and commitment. I would also like to take this opportunity to thank all the Trustees of the Foundation for the work they continue to do throughout the year. We are all looking forward to working together to ensure that the Sussex Cricket Foundation continues to lead the way in changing people's lives for the better in 2023/24 and beyond.

Ish Jalal
Chair

SUSSEX CRICKET FOUNDATION

TRUSTEES' REPORT FOR THE YEAR ENDED 31 OCTOBER 2023

The Trustees present their annual report together with the financial statements of the Charity for the year ending 31 October 2023 which are also prepared to meet the requirements for a directors' report and accounts for Companies Act purposes.

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 Finance Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019).

Structure, Governance and Management

Sussex Cricket Limited appoints the Foundation's Trustees and it devolves power to those Trustees to meet its charitable Objects. The SCF Board of Trustees meets routinely at least once a quarter. Two committees / working groups have been set up to monitor, challenge, assist and advise the work of the executive team. These are:

- Governance and Finance Committee
- 1st Central Sussex Cricket League.

Structural development within Sussex Cricket has required that these committees and their Terms of Reference should be reviewed at least annually. A designated Trustee has been appointed to chair each of the above. Additionally, one of the Trustees has assumed the responsibility for advising the Trustees on financial matters (David Dumigan), and Alan Bradshaw acts as the Company Secretary, with specific responsibilities on compliance, charity and company law. The day-to-day operation of the Foundation is carried out by Territory Managers and officers, under the supervision of the Director of Community Cricket who reports to both the SCL Chief Executive and the Charity's Chair.

The Trustees review not only the application of statutory compliance and best practice, but also the major risks to which the Foundation is exposed and, in concert with SCL, they put in place safeguards and policies to mitigate those risks. The Trustees have no financial interest in the surplus or assets of the Foundation and receive no remuneration from it. The Directors, who are the Foundation's Trustees, and the senior management team comprise the key management personnel of the charity, in charge of directing, controlling, running and operating the Foundation on a day-to-day basis. All Directors give their time freely and no Director received remuneration in the year. Details of other key management personnel's remuneration is disclosed in Note 9.

When a vacancy for the appointment of a new Trustee is identified the recruitment process closely follows that laid down by Sussex Cricket Limited for executive appointments. The Nominations Committee ensure that there is open competition to identify suitably qualified candidates and that an appointment panel is established with appropriate credentials.

On appointment, Trustees are provided with a comprehensive information pack and guidelines on trusteeship. Induction sessions are arranged to familiarise new Trustees with the Foundation's operations and practices.

The members of the SCF Board, during the reporting period, who are Trustees of the Charity's activities and Directors of the Company for the purposes of the Companies Act 2006, are as follows:

Elizabeth Ager	Ishtiaq Jalal (Chair)
Jacqueline Bandy (Ex-Officio SCL Board of Directors)	Nigel Russell
John Barclay	Sarah Main (appointed 19 January 2023)
Katherine Cooper	Abidine Sakande (resigned 31 July 2023)
Anju Chauhan (appointed 19 January 2023)	Phil Smith (appointed 19 January 2023)
Andrew Dalby-Welsh	Gary Stanley (Ex-Officio SCL Board of Directors)
David Dumigan	

SUSSEX CRICKET FOUNDATION

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

Sussex Cricket Foundation is a company limited by guarantee governed by its Memorandum and Articles of Association dated 15 May 2015. It is a registered as a charity with the Charity Commission.

Charitable Objects

The Objects for which the Foundation is established are for the public benefit through promoting community participation in healthy recreation; providing facilities for sport and recreation for all to enhance their quality of life; and advancing the education of all.

Activities and Objectives

The Charity fulfils its charitable Objects through the operations of the Sussex Cricket Foundation.

The reporting period is the eighth of the Foundation's existence and it set itself the following objectives during that period:

- 1) To provide enjoyable, structured and competitive playing opportunities within recreational cricket in Sussex
- 2) To create inclusive and accessible opportunities for all people across Sussex regardless of ability, age, gender, ethnic origin or sexual orientation.
- 3) To use the power of cricket as a vehicle for achieving social good.

The Foundation achieves these aims and objectives by reaching local communities to harness the charitable, health & wellbeing and individual benefits that cricket can offer.

Achievements and Performance

2023 has been another fantastic year for the Sussex Cricket Foundation. Participation across all areas of the game continues to rise, and recreational cricket in Sussex has never been in a stronger position. The SCF continue to be held in high regard both locally and nationally with the ECB describing us as a 'leading organisation' in Disability Cricket, Women's & Girls' Cricket and Schools Cricket delivery, a great endorsement of the amazing work we continue to do.

Once again there have been many highlights throughout the year, including:

- Launch of the Sussex Women's Cricket League, which included a Premier League (formed initially of five teams) and a Division 2 (of 10 teams).
- Record numbers at our annual DIScoverABILITY Day, with over 650 young people and adults attending.
- Our first-ever collaboration event with the Brighton & Hove Albion Foundation, in which we ran a 'Family Fun Day', attended by over 500 people.
- The continued success of our Disability Cricket Programmes, which included our Sussex Sharks VI team being crowned T20 National Champions.
- Alfie Pyle made his England LD Debut, becoming the first ever Super 1s participant to transition from a hub setting, to county, to international cricket.
- Our continued work with Brighton Aldridge Community Academy (BACA), our state school of choice for cricket. BACA once again featured the Cricketer Magazine's Top 100 Senior Schools for Cricket in the country.
- Continuing to make the 1st Central County Ground accessible to all through ticket offers to schools, clubs and local community groups, and providing opportunities for people of all ages, abilities and genders to play at the ground.

The Foundation continues to support health and wellbeing in local communities through the Sporting Memories and Walking Cricket programmes, through the In the Bag food insecurity initiative in Brighton & Hove, and through our online Mental Health and Wellbeing Hub. The Foundation has also begun to engage with the Chestnut Tree House, a children's hospice that cares for the terminally ill, where sessions and player visits have taken place.

SUSSEX CRICKET FOUNDATION

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

A particularly notable achievement has been the investment made into Crawley through our Urban Cricket Plan. Over £200,000 has been invested into the town to cover eight new non-turf cricket pitches in clubs and/or schools, which has resulted in all Crawley-based teams being able to play based in their own local community and the installation of a new indoor net facility at the Apple Tree Centre in Ifield, a facility which will be heavily used by local clubs throughout the winter months. We continue to invest in this key area of Sussex and 2024 will see more facility improvements made across the town to continue supporting the growth of cricket.

Everything above sums up what the Foundation is about: creating memories, inspiring a passion for cricket, and actively changing lives.

Despite all the successes, we know there will continue to be challenges ahead, but we are in the best place possible to overcome these should they arise. None of what we do happens without a strong team, who all deserve huge credit for their hard work and commitment. We would also like to say a special thank you to Rob Andrew (outgoing Chief Executive of Sussex Cricket Ltd), the rest of the Senior Leadership Team, our Trustees, Patrons, our Community Partners and to everyone that has donated to the Foundation during 2023: your support is greatly appreciated.

There is plenty to look forward to in 2024, as we continue growing the game across our communities and helping actively to change lives through the power of cricket. Plans include the continued development of the Sussex Women's Cricket League, work through both our Urban Cricket Plans with a greater focus in Brighton, work with the LGBTQ+ community, and further collaboration with Brighton & Hove Albion FC. 2024 will also see both our D40 team and Sussex Sharks VI team play fixtures at the 1st Central County Ground, where we continue to create history.

Public Benefit

The Foundation exists solely for the Public Benefit. Its Objects and its activities deliver that benefit through its many programmes. The Trustees understand the requirement to observe and adhere to the Charity Commission's guidance on Public Benefit (PB1) and they believe that Sussex Cricket Foundation delivers this satisfactorily.

Fundraising

The Trustee nominated to lead on Fundraising is Elizabeth Ager. The Fundraising Committee was disbanded during the 2023/24 year, with the Executive taking the major lead in fundraising events. Funds are raised from community partnerships, donations, grants and events, which allow the Foundation to realise its objectives and set operational targets. The Fundraising is co-ordinated in conjunction within the Terms of Reference approved and adopted by the Trustees. A professional fundraiser will not be appointed, but additional resource in the Executive has been added to release senior Executive personnel to undertake more fundraising measures. The Trustees have considered the document *Charity Fundraising: A Guide to Trustee Duties (CC20)* and the Committee has considered the Institute of Fundraising's *Practical Guide for Trustees*. At each Trustees' meeting Elizabeth presents a report on fundraising activities for the Trustee's scrutiny. To date, no complaints have been received about the Foundation's fundraising activities. Approaches for financial assistance to individuals, companies and organisations in support of the Foundation are made via open advertising or on personal recommendation. Raffles also take place at events.

Future Developments

The Sussex Cricket Foundation uses the power of cricket and the Sussex Cricket brand to deliver accessible and enjoyable opportunities that grow the sport, tackle inequalities, improve health and wellbeing, and enable people to fulfil their potential across Sussex. The Foundation is committed to providing opportunities for people of all abilities, genders and backgrounds to access the game across junior cricket, adult cricket, women's & girls' cricket and disability cricket, while also supporting our communities through our many exciting initiatives such as our Urban Cricket Plans in Brighton and Crawley, Sporting Memories and Walking Cricket. The Foundation also recognises the work of the ECB

SUSSEX CRICKET FOUNDATION

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

on equalities, diversity and inclusion (EDI). A Trustee has been appointed to take responsibility for this with SCF and the same individual chairs the SCL EDI Committee.

Financial Review

This is the eighth year of operation of SCF which, as a charity, plans to break even over the medium term.

The financial statements reveal a surplus for the year of £57,385 (2021/22: £118,161) on income of £1,140,326 (2021/22: £1,092,216) and ended the year with net assets of £460,502 (2021/22: £403,117). The financial position represents a strong and stable position, allowing the Trustees to deliver on the charitable objectives. The Foundation is especially grateful to those patrons, members and supporters who have generously donated.

Income also includes funds received from the England & Wales Cricket Board (ECB) under the County Partnership Agreement (CPA) to develop community engagement programmes.

Principal Funding Sources

The major element of the Foundation's income is secured from the ECB to organise and manage national initiatives, including the All Stars and Dynamos programmes as well as Chance to Shine. National funding is also made available by the ECB to support the development of Women and Girl's Cricket.

The Foundation also secured a significant level of income from donors, benefactors, and fund-raising events, notably the "Where Cricket meets..." luncheon, where our guest in 2023 was Sam Allardyce. Plans are already well advanced for the luncheon in 2024 on Thursday 28th March at the Metropole Hotel in Brighton, at which Michael Vaughan accompanied by Phil Tufnell will be our guests. The funds raised allowed the Trustees to direct resources to further the objectives of the Charity. The Trustees are especially grateful to those Patrons (previously known as Vice-Presidents) who have made a commitment to donate over a three-year timescale.

Fixed Assets and Capital Investment

The Foundation holds no Fixed Assets and does not, at present, invest in major capital projects.

Reserves Policy

The Trustees have earmarked sufficient cash resources that they feel are prudent to meet the dual needs of the working capital requirements and the mitigation of adverse risks as identified by the Risk Register.

Aside from retaining a prudent amount in reserves, the majority of the charity's funds are to be spent in the short term with no funds held for long-term investment.

Restricted Funds

Restricted funds are those elements of the grants from the England & Wales Cricket Board, Chance2Shine and Lord Taverners where cash has been received in advance of the delivery of specific projects.

Investment Policy

There is currently no investment policy, as funds are primarily required to meet working capital requirements. However, the Trustees have unrestricted powers of investment under the Foundation's Articles of Association and the increased level of funds that are held under the Reserves Policy mean that the Trustee are in the process of developing such a policy. Surplus cash is held on short term deposit, alongside our current account, accessible within 3 months.

SUSSEX CRICKET FOUNDATION

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

Going Concern

The Trustees have put in place measures to give them confidence that the Charity is and remains a Going Concern. Governance processes are in place that includes the establishment of a Governance & Finance Committee that reports to the Board of Trustees that regularly examines the detailed budgets and forecasts and assess the Risk Register with the senior management team.

Statement of disclosure to auditor

So far as the Trustees are aware, there is no relevant audit information of which the auditor is unaware.

The Trustees have taken all necessary steps to make themselves aware of any relevant audit information and to establish that the auditors are aware of that information

By order of the Trustees
1st Central County Ground
Eaton Road
HOVE



A Bradshaw, Company Secretary
05 February 2024

SUSSEX CRICKET FOUNDATION

STATEMENT OF TRUSTEES' RESPONSIBILITIES FOR THE YEAR ENDED 31 OCTOBER 2023

The Trustees (who are also directors of Sussex Cricket Foundation for the purposes of company law) are responsible for preparing the Annual 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 year that give a true and fair view of the state of affairs of the charitable company and of the income and expenditure of the charitable company for that period. In preparing these financial statements, the Trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements;
- prepare the financial statements on the Going Concern basis unless it is inappropriate to presume that the charitable Company will continue in business.

The Trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charitable Company and enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charitable Company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

INDEPENDENT AUDITOR'S REPORT TO THE TRUSTEES OF SUSSEX CRICKET FOUNDATION (CONTINUED)

Opinion

We have audited the financial statements of Sussex Cricket Foundation (the 'charity') for the year ended 31 October 2023 which comprise of the Statement of Financial Activities, the Balance Sheet, the Statement of Cashflows and notes to the financial statements, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" (United Kingdom Generally Accepted Accounting Practice).

In our opinion, the financial statements:

- give a true and fair view of the state of the charity's affairs as at 31 October 2023 and of its income and expenditure for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Companies Act 2006.

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the Auditor's responsibilities for the audit of the financial statements section of our report. We are independent of the charity in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Conclusions relating to going concern

In auditing the financial statements, we have concluded that the trustees' use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the charity's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

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

Other information

The other information comprises the information included in the annual report, other than the financial statements and our auditor's report thereon. The trustees are responsible for the other information. Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the course of the audit, or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether there is a material misstatement in the financial statements or a material misstatement of the other information. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

INDEPENDENT AUDITOR'S REPORT TO THE TRUSTEES OF SUSSEX CRICKET FOUNDATION (CONTINUED)

Opinions on other matters prescribed by the Companies Act 2006

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

- the information given in the Trustees' Report which includes the Directors' Report prepared for the purposes of company law, for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- the Directors' Report included within the Trustees' Report has been prepared in accordance with applicable legal requirements.

Matters on which we are required to report by exception

In light of the knowledge and understanding of the charity and its environment obtained in the course of the audit, we have not identified material misstatements in the Directors' Report included within the Trustees' Report.

We have nothing to report in respect of the following matters in relation to which the Companies Act 2006 requires us to report to you if, in our opinion:

- adequate and proper accounting records have not been kept, or returns adequate for our audit have not been received from branches not visited by us; or
- the financial statements are not in agreement with the accounting records and returns; or
- certain disclosures of trustees' remuneration specified by law are not made; or
- we have not received all the information and explanations we require for our audit.
- the trustees were not entitled to take advantage of the small companies' exemption in preparing the Trustees' Report and from the requirement to prepare a Strategic Report.

Responsibilities of Trustees

As explained more fully in the trustees' responsibilities statement set out on page 9, the trustees (who are also the directors of the charitable company for the purposes of company law) are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the trustees are responsible for assessing the charity's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the trustees either intend to liquidate the charity or to cease operations, or have no realistic alternative but to do so.

Auditor's responsibilities for the audit of the financial statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of the financial statements.

Irregularities, including fraud, are instances of non-compliance with laws and regulations. We design procedures in line with our responsibilities, outlined above, to detect material misstatements in respect of irregularities, including fraud. Based on our understanding of the charity and its activities, we identified that the principal risks of non-compliance with laws and regulations related to the Charities Act 2011, the Charities Statement of Recommended Practice, UK tax legislation, pensions legislation, employment regulation and health and safety regulation, anti-bribery, corruption and fraud, money laundering, non-compliance with implementation of government support schemes relating to COVID-19, and we considered the extent to which non-compliance might have a material effect on the financial

INDEPENDENT AUDITOR'S REPORT TO THE TRUSTEES OF SUSSEX CRICKET FOUNDATION (CONTINUED)

statements. We also considered those laws and regulations that have a direct impact on the preparation of the financial statements, such as the Companies Act 2006.

In addition, we evaluated the trustees' and management's incentives and opportunities for fraudulent manipulation of the financial statements (including the risk of override of controls) and determined that the principal risks were related to posting manual journal entries to manipulate financial performance, management bias through judgements and assumptions in significant accounting estimates, income recognition (we have pinpointed the cut off assertion), the use of restricted and endowment funds, and significant one-off or unusual transactions.

Our audit procedures were designed to respond to those identified risks, including non-compliance with laws and regulations (irregularities) and fraud that are material to the financial statements. Our audit procedures included but were not limited to:

- Discussing with the trustees and management their policies and procedures regarding compliance with laws and regulations;
- Communicating identified laws and regulations throughout our engagement team and remaining alert to any indications of non-compliance throughout our audit; and
- Considering the risk of acts by the charity which were contrary to applicable laws and regulations, including fraud.

Our audit procedures in relation to fraud included but were not limited to:

- Making enquiries of the trustees and management on whether they had knowledge of any actual, suspected or alleged fraud;
- Gaining an understanding of the internal controls established to mitigate risks related to fraud;
- Discussing amongst the engagement team the risks of fraud; and
- Addressing the risks of fraud through management override of controls by performing journal entry testing.

There are inherent limitations in the audit procedures described above and the primary responsibility for the prevention and detection of irregularities including fraud rests with management. As with any audit, there remained a risk of non-detection of irregularities, as these may involve collusion, forgery, intentional omissions, misrepresentations or the override of internal controls.

A further description of our responsibilities for the audit of the financial statements is located on the Financial Reporting Council's website at www.frc.org.uk/auditorsresponsibilities. This description forms part of our auditor's report.

Use of the audit report

This report is made solely to the charity's members as a body in accordance with Chapter 3 of Part 16 of the Companies Act 2006. Our audit work has been undertaken so that we might state to the charity's members those matters we are required to state to them in an auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charity and the charity's members as a body for our audit work, for this report, or for the opinions we have formed.


Nicola Wakefield (Feb 7, 2024 16:05 GMT)

Signed:

Nicola Wakefield

(Senior Statutory Auditor)

for and on behalf of

Mazars LLP

Chartered Accountants and Statutory Auditor

2nd Floor, 6 Sutton Plaza, Sutton Court Road

Sutton

Surrey

SM1 4FS

Date: 07-Feb-2024

SUSSEX CRICKET FOUNDATION
STATEMENT OF FINANCIAL ACTIVITIES (INCLUDING INCOME AND EXPENDITURE
ACCOUNT)
FOR THE YEAR ENDED 31 OCTOBER 2023

	Notes	Unrestricted Funds £	Unrestricted Designated Funds £	Restricted Funds £	Total Funds 2023 £	Total Funds 2022 £
Income:						
Donations	4,6	156,189	57,940	-	214,129	169,861
Grants	6	57,105	-	624,784	681,889	648,592
Income from charitable activities:						
Operation of Foundation activities	6	234,950	-	5,500	240,450	273,763
Income from Investment activities:						
Interest Receivable		3,858	-	-	3,858	-
Total income		<u>452,102</u>	<u>57,940</u>	<u>630,284</u>	<u>1,140,326</u>	<u>1,092,216</u>
Expenditure on charitable activities:						
Operation of Foundation activities	5,6,7	(304,751)	(75,313)	(702,877)	(1,082,941)	(974,055)
Total expenditure		<u>(304,751)</u>	<u>(75,313)</u>	<u>(702,877)</u>	<u>(1,082,941)</u>	<u>(974,055)</u>
Net income/(expenditure)	8	147,351	(17,373)	(72,593)	57,385	118,161
Transfers between funds	13	(135,209)	80,000	55,209	-	-
Net movement in funds		<u>12,142</u>	<u>62,627</u>	<u>(17,384)</u>	<u>57,385</u>	<u>118,161</u>
Reconciliation of funds:						
Total Funds at 1 November 2022		<u>330,516</u>	<u>55,217</u>	<u>17,384</u>	<u>403,117</u>	<u>284,956</u>
Total Funds at 31 October 2023	13,14	<u><u>342,658</u></u>	<u><u>117,844</u></u>	<u><u>-</u></u>	<u><u>460,502</u></u>	<u><u>403,117</u></u>

The financial statements on pages 13 to 22 were approved by the Trustees and authorised for issue on 05 February 2024

SUSSEX CRICKET FOUNDATION
BALANCE SHEET
AS AT 31 OCTOBER 2023

Company Number
09592885

	<i>Notes</i>	2023 £	2022 £
Current assets			
Debtors	11	55,685	14,659
Cash at bank and in hand		475,399	523,796
		<u>531,084</u>	<u>538,455</u>
Current liabilities			
Creditors: amounts falling due within one year	12	(70,582)	(135,338)
Net current assets		<u>460,502</u>	<u>403,117</u>
Total assets less current liabilities		<u>460,502</u>	<u>403,117</u>
Funds			
Unrestricted funds	13,14	342,658	330,516
Unrestricted Designated funds	13,14	117,844	55,217
Restricted funds	13,14	-	17,384
		<u>460,502</u>	<u>403,117</u>

The financial statements on pages 13 to 22 were approved by the Trustees and authorised for issue on 05 February and are signed on its behalf by:



I Jalal
Chair & Trustee



N Russell
Trustee

SUSSEX CRICKET FOUNDATION
STATEMENT OF CASHFLOWS
FOR THE YEAR ENDED 31 OCTOBER 2023

	2023 £	2022 £
Net income for reporting period (as per Statement of Financial Activities)	57,385	118,161
Adjust for:		
(Increase)/decrease in debtors	(41,026)	69,815
(Decrease)/increase in creditors	(64,756)	47,359
	<u>(105,782)</u>	<u>117,174</u>
Net cash (used in)/generated by operating activities	(48,397)	235,335
Change in cash and cash equivalents in the year	<u>(48,397)</u>	<u>235,335</u>
Cash and cash equivalents brought forward	523,796	288,461
Cash and cash equivalents carried forward	<u>475,399</u>	<u>523,796</u>

SUSSEX CRICKET FOUNDATION

NOTES TO THE AUDITED FINANCIAL STATEMENTS

FOR THE PERIOD ENDED 31 OCTOBER 2023

1. Accounting policies

Charity Information

The charity is a private company limited by guarantee, incorporated in England and Wales (company number: 09592885) and a registered charity in England and Wales (charity number: 1162649). The registered office is The County Ground, Eaton Road, Hove, East Sussex, BN3 3AN.

The charities principal activities and nature of its operations are disclosed in the Chair's report.

Basis of preparation

The financial statements have been prepared 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) (effective 1 January 2019) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

Sussex 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 note(s).

Going Concern

The Trustees have put in place measures to give them confidence that the Charity is and remains a Going Concern. Governance process are in place that includes the establishment of a Finance and Governance Committee that reports to the Board of Trustees which examines the detailed budgets and medium-term forecasts.

Income recognition

Income is recognised when the charity has entitlement to the funds, any performance conditions attached to the item of income have been met, it is probable that the income will be received and the amount can be measured reliably.

Income from other grants comprises 'revenue' grants, and is recognised when the charity has entitlement to the funds, any performance conditions attached to the grants have been met, it is probable that the income will be received and the amount can be measured reliably and is not deferred.

Donated professional services and donated facilities are recognised as income when the charity has control over the item, any conditions associated with the donated item have been met, the receipt of economic benefit from the use by the charity of the item is probable and that economic benefit can be measured reliably. In accordance with the Charities SORP (FRS 102), the general volunteer time of the volunteers is not recognised and refer to the trustees' annual report for more information about their contribution.

On receipt, donated professional services and donated facilities are recognised on the basis of the value of the gift to the charity which is the amount the charity would have been willing to pay to obtain services or facilities of equivalent economic benefit on the open market; a corresponding amount is then recognised in expenditure in the period of receipt.

Income received in advance of the provision of cricket is deferred until the criteria for income recognition are met.

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 Bank.

SUSSEX CRICKET FOUNDATION

NOTES TO THE AUDITED FINANCIAL STATEMENTS (CONTINUED)

FOR THE PERIOD ENDED 31 OCTOBER 2023

1. Accounting policies (Continued)

Expenditure recognition

Expenditure is recognised once there is a legal or constructive obligation to make a payment to a third party, it is probable that settlement will be required and the amount of the obligation can be measured reliably. Expenditure is classified under the following activity headings:

Expenditure on charitable activities includes the costs of performances, exhibitions and other educational activities undertaken to further the purposes of the charity and their associated support costs.

Irrecoverable VAT is charged as a cost against the activity for which the expenditure was incurred.

Fund accounting

Unrestricted funds are available to spend on activities that further any of the purposes of the Charity. Designated funds are unrestricted, but the trustees have designated for specific purposes.

Restricted funds are donations which the donor has specified are to be solely used for particular areas of the Foundation's work or for specific services/projects being undertaken by the Foundation.

Debtors

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

Cash at bank and cash 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.

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.

Financial instruments

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

Pensions

The charity operates a defined contribution scheme and the pension charge represents the amounts payable by the charity to the fund in respect of the year.

Taxation

The Foundation is a registered charitable company and as such its income and gains falling within Sections 471 to 489 of the Corporation Tax Act 2010 or Section 256 of the Taxation of Chargeable Gains Act 1992 are exempt from corporation tax to the extent that they are applied to its charitable objectives.

SUSSEX CRICKET FOUNDATION
NOTES TO THE AUDITED FINANCIAL STATEMENTS (CONTINUED)
FOR THE PERIOD ENDED 31 OCTOBER 2023

2. Management estimates and judgements

In the application of the charity's accounting policies, the trustees are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and underlying assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised if the revision affects only that period, or in the period of the revision and future periods if the revision affects both current and future periods.

There were no other specific judgements, estimates and assumptions that were critical to the preparation of these financial statements.

3. Legal status of the Trust

The Foundation is a company limited by guarantee and has no share capital. In the event of the charity being wound up, the liability in respect of the guarantee is limited to £1 for the sole member, Sussex Cricket Limited.

4. Income from donations	2023	2022
	£	£
Donations	214,129	169,861
	<u>214,129</u>	<u>169,861</u>

The income from donations was £214,129 (2022: £169,861) which was unrestricted or designated. The club is grateful for donations from the Sussex Cricket Limited Members. Donations from Trustees were £nil (2022: £nil)

5. Analysis of expenditure on charitable activities

	Participation costs	Foundation central costs	Total 2023	Total 2022
	£	£	£	£
Grants	2,871	75,313	78,184	64,446
Charitable activities	631,014	106,252	737,266	655,723
Support costs	-	255,491	255,491	242,023
Governance costs	-	12,000	12,000	11,863
Total	<u>633,885</u>	<u>449,056</u>	<u>1,082,941</u>	<u>974,055</u>

The expenditure on Participation activities was £633,885 (2022: £579,287) and the expenditure on Central activity was £449,056 (2022: £394,768) of which £702,877 (2022: £590,298) is restricted, £304,751 (2022: £324,544) is unrestricted and £75,313 (2022: £59,213) is designated.

SUSSEX CRICKET FOUNDATION
NOTES TO THE AUDITED FINANCIAL STATEMENTS (CONTINUED)
FOR THE PERIOD ENDED 31 OCTOBER 2023

6. Summary analysis of Income/(expenditure) and related income for charitable activities

This table shows the cost of the two main charitable activities and the sources of income directly to support those activities.

	Participation costs	Foundation central costs	Total 2023	Total 2022
	£	£	£	£
Charitable Activity Costs	(633,885)	(449,056)	(1,082,941)	(974,055)
ECB Grants	398,654	-	398,654	383,635
Other Grants	249,123	34,112	283,235	264,957
Charitable Activities Income	188,039	52,411	240,450	273,763
Investment Activities Income	-	3,858	3,858	-
Donations	-	214,129	214,129	169,861
Legacies	-	-	-	-
Net Income/(expenditure)	201,931	(144,546)	57,385	118,161

Other grants comprise of grants made by private individuals, companies and schemes for the activity of the Foundation.

The income from Participation activities was £835,816 (2022: £826,550) and the income from Central activity was £304,510 (2022: £265,666) of which £630,284 (2022: £607,682) is restricted, £452,102 (2022: £450,104) is unrestricted and £57,940 (2022: £34,430) is designated.

7. Analysis of governance and support costs

The Foundations support costs relates to costs of operating the Foundation, Blackstone, the Academy and seeking future opportunities thus this is allocated against upkeep of the Foundation as the Foundation does not consider it equitable to allocate these costs against the individual activity lines of the Foundation.

Governance costs comprise both the audit fees and fees paid to the auditors for non-audit services and thus are allocated against the upkeep of the Foundation following the same reasoning of the support costs.

8. Net Income for the year	2023	2022
	£	£
This is stated after charging:		
Audit fees	12,000	9,600
Fees to the Auditor for Non-audit Services	2,082	2,050

SUSSEX CRICKET FOUNDATION
NOTES TO THE AUDITED FINANCIAL STATEMENTS (CONTINUED)
FOR THE PERIOD ENDED 31 OCTOBER 2023

9. Analysis of staff costs, staff numbers trustee remuneration and the cost of key management personnel

	2023	2022
	£	£
Salaries and wages	511,831	422,865
Social security costs	41,721	36,033
Pension costs	19,545	16,224
	573,097	475,122

No employee received remuneration exceeding £60,000 during the period (2022: nil). Pension costs are allocated to activities in proportion to the related staffing costs incurred.

No Trustees received any remuneration or reimbursement of expenses (2022: nil).

The total employee cost of key management personnel of the charity was £61,200 (2022: £55,439) and is set and benchmarked against current market expectations.

10. Staff numbers (average by headcount)

	2023	2022
	No.	No.
Participation	20	19
Central	4	3
	24	22

11. Debtors

	2023	2022
	£	£
Trade Debtors	42,564	3,030
Prepayments	13,121	11,629
	55,685	14,659

12. Creditors: amounts falling due within one year

	2023	2022
	£	£
Trade creditors	11,392	48,977
Accruals and deferred income	51,295	81,343
Amounts owed to parent entity	7,895	5,018
	70,582	135,338

Deferred Income

Grant income received has been deferred where it was received in advance of delivery of the projects. Movements during the year were as follows:

	2023	2022
	£	£
Balance brought forward at 1 November	18,711	41,708
Amounts received during the year	9,876	18,711
Amounts recognised as income during the year	(18,711)	(41,708)
	9,876	18,711

SUSSEX CRICKET FOUNDATION
NOTES TO THE AUDITED FINANCIAL STATEMENTS (CONTINUED)
FOR THE PERIOD ENDED 31 OCTOBER 2023

13. Analysis of movements in funds

	<i>Balance at 1 November 2022 £</i>	<i>Income £</i>	<i>Expenditure £</i>	<i>Transfers £</i>	<i>Balance at 31 October 2023 £</i>
Year ended 31 October 2023					
<i>UNRESTRICTED</i>					
Unrestricted Funds	330,516	452,102	(304,751)	(135,209)	342,658
Designated Funds					
Urban Plans	32,756	53,140	(68,167)	60,000	77,729
Champions Fund	22,461	4,800	(7,146)	20,000	40,115
Total Designated Funds	55,217	57,940	(75,313)	80,000	117,844
	385,733	510,042	(380,064)	(55,209)	460,502
<i>RESTRICTED</i>					
Participation	17,384	630,284	(702,877)	55,209	-
TOTAL FUNDS	403,117	1,140,326	(1,082,941)	-	460,502
	<i>Balance at 1 November 2021 £</i>	<i>Income £</i>	<i>Expenditure £</i>	<i>Transfers £</i>	<i>Balance at 31 October 2022 £</i>
Year ended 31 October 2022					
<i>UNRESTRICTED</i>					
Unrestricted Funds	249,956	450,104	(324,544)	(45,000)	330,516
Designated Funds	-				
Urban Plans	25,000	30,000	(57,244)	35,000	32,756
Champions Fund	10,000	4,430	(1,969)	10,000	22,461
Total Designated Funds	35,000	34,430	(59,213)	45,000	55,217
	284,956	484,534	(383,757)	(-)	385,733
<i>RESTRICTED</i>					
Participation	-	607,682	(590,298)	-	17,384
TOTAL FUNDS	284,956	1,092,216	(974,055)	-	403,117

The unrestricted funds are for the use in pursuit of the charity's objects and the balance arises from the unrestricted income received and expenditure incurred in the period.

Designated funds are unrestricted reserves the trustees have designated for specific purposes, transfers in the year were:

Crawley and Brighton Urban Plans £60,000 (2022: £35,000) funds used to improve cricket facilities in the Crawley and greater Brighton areas;

Champions Fund £20,000 (2022: £10,000) funds used to provide financial bursaries for talented cricketers enabling them to participate in the Sussex Cricket performance pathway.

The restricted Funds are those elements of the grants from the England & Wales Cricket Board and other funders where income has been received in advance of the delivery of specific projects. Where more funds are used than received a transfer is made from unrestricted funds to offset this.

SUSSEX CRICKET FOUNDATION
NOTES TO THE AUDITED FINANCIAL STATEMENTS (CONTINUED)
FOR THE PERIOD ENDED 31 OCTOBER 2023

14. Analysis of current assets/liabilities between funds

<i>Fund balances at 31 October 2023 are represented by:</i>	<i>Unrestricted funds £</i>	<i>Designated funds £</i>	<i>Restricted funds £</i>	<i>Total Funds £</i>
Cash at bank and in hand	357,555	117,844	-	475,399
Other net current assets / (liabilities)	(14,897)	-	-	(14,897)
	342,658	117,844	-	460,502
<i>Fund balances at 31 October 2022 are represented by:</i>	<i>Unrestricted funds £</i>	<i>Designated funds £</i>	<i>Restricted funds £</i>	<i>Total Funds £</i>
Cash at bank and in hand	404,275	102,137	17,384	523,796
Other net current assets / (liabilities)	(73,759)	(46,920)	-	(120,679)
	330,516	55,217	17,384	403,117

15. Financial Instruments

	2023 £	2022 £
Carrying amount of financial assets		
Debt instruments measured at amortised cost	42,564	3,030
Financial assets held at amortise cost are comprised of Sundry Debtors only.		
Carrying amount of financial liabilities		
Measured at amortised cost	52,811	111,609
Financial liabilities held at amortise cost are comprised of trade creditors and accruals.		

16. Ultimate Parent Company

The charity is a 100% subsidiary of Sussex Cricket Limited, a company registered in England and Wales which itself is a club registered under the Co-operative and Community Benefit Societies Act 2014 and limited by shares. Sussex Cricket Limited is owned entirely by its members and thus it is not considered to have any ultimate controlling party. Sussex Cricket Limited's Mutuals Public Register number is 30143, and its activities relate to the provision of cricket services. Consolidated financial statements for Sussex Cricket Limited which the Foundations results are included in can be obtained from their address which is the following; Sussex Cricket Limited, The County Ground, Eaton Road, Hove, BN3 3AN.

17. Related Party Transactions

During the year the Foundation made purchases from Sussex Cricket Limited of £635,180 (2022: £539,568). At the balance sheet date £7,895 (2022: £5,018) was owed to Sussex Cricket Limited by Sussex Cricket Foundation which is included in Creditors.

Accounts

**SUSSEX CRICKET FOUNDATION
(A COMPANY LIMITED BY GUARANTEE)**

**ANNUAL REPORT AND
FINANCIAL STATEMENTS
FOR THE YEAR ENDED
31 OCTOBER 2022**

SUSSEX CRICKET FOUNDATION

REFERENCE AND ADMINISTRATION

Charity Name	Sussex Cricket Foundation (A company limited by guarantee)
Company Number	09592885 (England and Wales)
Charity Number	1162649
Registered Office	County Ground Eaton Road Hove BN3 3AN
Directors / Trustees	Elizabeth Ager Jacqueline Bandy John Barclay Katherine Cooper David Dumigan Ishtiaq Jalal Nigel Russell Abidine Sakande Gary Stanley Andrew Dalby-Welsh
Company Secretary	Alan Bradshaw FCCA
Independent Auditor	Mazars LLP 2 nd Floor, 6 Sutton Plaza Sutton Court Road Sutton Surrey SM1 4FS

SUSSEX CRICKET FOUNDATION

CHAIR'S REPORT FOR THE YEAR ENDED 31 OCTOBER 2022

I am pleased to present this year's annual report of the Sussex Cricket Foundation.

Before I get into the details, I would like to thank Jon Filby for all his help, support and commitment to the Foundation over the past three years as our Chair. Jon has played a vital role in helping the foundation get to its current strong position, and we all wish him well as he takes up the role of Chair of Sussex Cricket Limited.

I am very proud to say that the Foundation has had a good year in all areas, as is outlined below in the Achievements and Performance report. We continue to make a positive impact on people's lives both directly through cricket and in other areas – including tackling food poverty (through our successful 'In the Bag' initiative) and helping many who are lonely or who have dementia (through our Sporting Memories programme) – which together have the capability to enhance and improve people's wellbeing.

I am happy to be able to state that the Foundation has had a strong year financially, enabling us to deliver a wide range of projects and programmes. This would not have been possible without the help and guidance of Alan Bradshaw (SCL's finance director and, since September 2022, our company secretary) and David Dumigan (our Trustee leading on finance): thank you for your help and prudent advice.

The Foundation is making it a priority to align its approach to equality, diversity and inclusion (EDI) with that of the ECB, to ensure that the ECB's EDI game-wide commitments are fully addressed.

I would like to mention three key highlights from the last 12 months that have played a major role in our success.

First, **DIScoverABILITY Day**. In 2022, over 600 people took part, and it is fast becoming a key summer event in the region, in addition to being a showcase event for the Foundation. The day after DIScoverABILITY Day itself, Sussex Cricket became the first county cricket ground to host a D40 game, when we welcomed the Surrey team to The 1st Central County Ground. We are also proud to have three county disability teams (Super 9s, D40 and VI), which increases participation and reach for players at all levels.

Women and girls' cricket in Sussex has continued to grow in the past 12 months. We now have over 70 clubs that run women's and/or girls' sections: an impressive 40% increase on last year. To cater for the increase in players, we now have several competitions and tournaments for players of all levels, with the Women's Sussex Slam, Women's Softball Super Series (launched this summer with 20 teams) and seven Women's Softball Festivals. In 2023 we will also launch the Sussex Women's Premier League, which will help to showcase players, coaches, teams and clubs and continue to expand the women and girls' game in our region.

Our **two urban cricket plans for the Crawley and Brighton** regions continue. In Crawley, we have now collaborated with the London Cricket Trust to help to ensure that we add a further five non-turf pitches in the town, in addition to the six already planned. This will help to provide outdoor grounds for players, clubs and the wider community in Crawley. We are working to secure further funding to develop an indoor facility in Crawley with a view to this being ready for winter 2023.

In conclusion, I would like to thank Gary Wallis-Tayler and his great team for all their hard work and commitment. I would also like to take this opportunity to thank all the Trustees of the Foundation for the work they continue to do throughout the year – and we are looking forward to welcoming our three new Trustees, Anju Chauhan, Sarah Main and Phil Smith, who take up their roles in January 2023. We are all looking forward to working together to ensure that the Sussex Cricket Foundation continues to lead the way in changing people's lives for the better.

Ish Jalal
Chair

SUSSEX CRICKET FOUNDATION

TRUSTEES' REPORT FOR THE YEAR ENDED 31 OCTOBER 2022

The Trustees present their annual report together with the financial statements of the Charity for the year ending 31 October 2022 which are also prepared to meet the requirements for a directors' report and accounts for Companies Act purposes.

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 Finance Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2015).

Structure, Governance and Management

Sussex Cricket Limited appoints the Foundation's Trustees and it devolves power to those Trustees to meet its charitable Objects. The SCF Board of Trustees meets routinely at least once a quarter. A number of committees and working groups have been set up to monitor, challenge, assist and advise the work of the executive team. These are:

- Governance and Finance Committee;
- Fundraising Committee;
- 1st Central Sussex Cricket League.

Structural development within Sussex Cricket has required that these committees and their Terms of Reference should be reviewed at least annually. A designated Trustee has been appointed to chair each of the above. Additionally, one of the Trustees has assumed the responsibility for advising the Trustees on financial matters (David Dumigan) and another Trustee acts as the Company Secretary (Nigel Russell to September 2022), with specific responsibilities on compliance, charity and company law. The day-to-day operation of the Foundation is carried out by Territory Managers and officers, under the supervision of the Director of Community Cricket who reports to both the SCL Chief Executive and the Charity's Chair.

The Trustees review not only the application of statutory compliance and best practice, but also the major risks to which the Foundation is exposed and, in concert with SCL, they put in place safeguards and policies to mitigate those risks. The Trustees have no financial interest in the surplus or assets of the Foundation and receive no remuneration from it. The Directors, who are the Foundation's Trustees, and the senior management team comprise the key management personnel of the charity, in charge of directing, controlling, running and operating the Foundation on a day-to-day basis. All Directors give their time freely and no Director received remuneration in the year. Details of other key management personnel's remuneration is disclosed in Note 9.

When a vacancy for the appointment of a new Trustee is identified the recruitment process closely follows that laid down by Sussex Cricket Limited for executive appointments. The Nominations Committee ensure that there is open competition to identify suitably qualified candidates and that an appointment panel is established with appropriate credentials.

On appointment, Trustees are provided with a comprehensive information pack and guidelines on trusteeship. Induction sessions are arranged to familiarise new Trustees with the Foundation's operations and practices.

The members of the SCF Board, during the reporting period, who are Trustees of the Charity's activities and Directors of the Company for the purposes of the Companies Act 2006, are as follows:

Elizabeth Ager	Jon Filby (Resigned 9 April 2022)
Jacqueline Bandy (Ex-Officio SCL Board of Directors)	Ishtiaq Jalal (Chair)
John Barclay	Nigel Russell
Katherine Cooper	Gary Stanley (Ex-Officio SCL Board of Directors)
Andrew Dalby-Welsh	Abidine Sakande
David Dumigan (Finance Trustee)	

SUSSEX CRICKET FOUNDATION

TRUSTEES' REPORT (CONTINUED) FOR THE YEAR ENDED 31 OCTOBER 2022

Sussex Cricket Foundation is a company limited by guarantee governed by its Memorandum and Articles of Association dated 15 May 2015. It is registered as a charity with the Charity Commission.

Charitable Objects

The Objects for which the Foundation is established are for the public benefit through promoting community participation in healthy recreation; providing facilities for sport and recreation for all to enhance their quality of life; and advancing the education of all.

Activities and Objectives

The Charity fulfils its charitable Objects through the operations of the Sussex Cricket Foundation.

The reporting period is the seventh of the Foundation's existence and it set itself the following objectives during that period:

1. To provide enjoyable, structured and competitive playing opportunities within recreational cricket in Sussex
2. To create inclusive and accessible opportunities for all people across Sussex regardless of ability, age, gender, ethnic origin or sexual orientation.
3. To use the power of cricket as a vehicle for achieving social good.

The Foundation achieves these aims and objectives by reaching local communities to harness the charitable, health & wellbeing and individual benefits that cricket can offer.

Achievements and Performance

2022 has been another great year for the Sussex Cricket Foundation. We continue to see participation rise across all areas of the game and, with no sign of this stopping, we need to ensure that we continue to make the game as accessible for all as possible.

There have been many highlights during 2022. The annual DIScoverABILITY Day had record attendance, with 600 young people and adults attending. Over 1,500 children visited The 1st Central County Ground for Schools Day (during our LV Championship game vs. Leicestershire) and 500 volunteers attended Volunteers Day (an RL50 game vs. Surrey), at which we also presented our Grassroots Cricket Awards & ECB Coach Awards. In our Junior Champions League, 6 clubs and 66 players had the opportunity to play at a first-class venue. Support continues for Brighton Aldridge Community Academy (BACA), which is our state school of choice for cricket that featured in the Cricketer Magazine's Top 100 Senior Schools for Cricket in the country. Significant progress was made on the Crawley Urban Plan, with investment to fund non-turf pitches across the town. The Women & Girls' game continues to thrive, and the Foundation continues to support health and wellbeing in local communities through the Sporting Memories and Walking Cricket programmes, through the In the Bag food insecurity initiative in Brighton & Hove, and through our online Mental Health and Wellbeing Hub.

A particularly notable achievement was that, in June, Sussex became the first professional club to host a County Disability fixture at The 1st Central County Ground, with our D40 team taking on Surrey in front of a crowd of more than 300 people. Not only did Sussex win, but one of our players, Alfie Pyle, scored 162 in an incredible innings – a moment that sums up what the Foundation is about: creating memories, inspiring a passion for cricket, and actively changing lives.

Despite all the successes, we know there will be challenges ahead, but we are in the best place possible to overcome these should they arise. None of the above happens without a strong team, who all deserve huge credit for their hard work and commitment. We would also like to say a special thank you to Rob Andrew (Chief Executive), the rest of the Senior Leadership Team, our Trustees, Patrons, our Community Partners and to everyone that has donated to the Foundation during 2022 – your support is greatly appreciated.

SUSSEX CRICKET FOUNDATION

TRUSTEES' REPORT (CONTINUED) FOR THE YEAR ENDED 31 OCTOBER 2022

There is plenty to look forward to in 2023, as we continue growing the game across our communities and help to actively change lives through the power of cricket. Plans include the launch of a Sussex Women's Premier League in summer 2023, the Urban Plans will focus on (primarily indoor) facilities in Crawley and on improvements to facilities in Brighton, and the D40 team will once again play a fixture at The 1st Central County Ground.

Public Benefit

The Foundation exists solely for the Public Benefit. Its Objects and its activities deliver that benefit through its many programmes. The Trustees understand the requirement to observe and adhere to the Charity Commission's guidance on Public Benefit (PB1) and they believe that Sussex Cricket Foundation delivers this satisfactorily.

Fundraising

The Foundation has a Fundraising Committee, chaired by Elizabeth Ager, a Trustee, and manned by volunteers with significant assistance from the Executive. Funds raised from community partnerships, donations, grants and events allow the Foundation to realise its objects and set operational targets. The Committee operates through a set Terms of Reference approved and adopted by the Trustees. Although the Committee has investigated a proposal to hire a professional fundraiser, this idea was not taken up and has not been introduced to date. The Trustees have considered the document "Charity Fundraising: A Guide to Trustee Duties (CC20)" and the Committee has considered the Institute of Fundraising's Practical Guide for Trustees. At each Trustees' meeting the Committee Chair presents a report on fundraising activities for the Board's scrutiny. To date, no complaints have been received about the Foundation's fundraising activities. Approaches for financial assistance to individuals, companies and organisations in support of the Foundation are made via open advertising or on personal recommendation; bucket collections also take place at events.

Future Developments

The Sussex Cricket Foundation uses the power of cricket and the Sussex Cricket brand to deliver accessible and enjoyable opportunities that grow the sport, tackle inequalities, improve health and wellbeing and enable people to fulfil their potential across Sussex. The Foundation is committed to providing opportunities for people of all different abilities, genders and backgrounds to access the game across junior cricket, adult cricket, women & girls cricket and disability cricket, while also supporting our communities through our many exciting initiatives such as our Urban Cricket Plans in Brighton and Crawley. The Foundation also recognises the work of the ECB on equalities, diversity and inclusion (EDI). A Trustee has been appointed to take responsibility for this with SCF and the same individual chairs the SCL EDI Committee.

Financial Review

This is the seventh year of operation of SCF which, as a charity, plans to break even over the medium term.

The financial statements reveal a surplus for the year of £118,161 (2020/21: £129,971) on income of £1,092,216 (2020/21: £853,488) and ended the year with net assets of £403,117 (2020/21: £284,956). The financial position represents a strong and stable position, allowing the Trustees to deliver on the charitable objectives.

Income slightly increased in comparison with the previous year, £1,092,216 (2021: £853,488). The 2021 figure was seriously impacted by the COVID-19 pandemic and the lack of opportunities for fundraising. Income has returned to the pre-pandemic level, which in 2019 was £1,015,386. The Foundation is especially grateful to those patrons, members and supporters who have generously donated.

Income also includes funds received from the England & Wales Cricket Board (ECB) under the County Partnership Agreement (CPA) to develop community engagement programmes.

SUSSEX CRICKET FOUNDATION

TRUSTEES' REPORT (CONTINUED) FOR THE YEAR ENDED 31 OCTOBER 2022

Expenditure increased from the previous year to £974,055 (2021: £723,517) again linked directly to the return of increased community engagement linked to the lessening of the COVID-19 pandemic.

Principal Funding Sources

The major element of the Foundation's income is secured from the ECB to organise and manage national initiatives, including the All Stars and Dynamos programmes as well as Chance to Shine. National funding is also made available by the ECB to support the development of Women and Girl's Cricket.

The Foundation also secured a significant level of income from donors, benefactors, and fund-raising events, notably the "Where Cricket meets..." luncheon, where our guest in 2021 was Glenn Hoddle. Plans are already well advanced for the luncheon in 2023 on Friday 31 March, at which Sam Allardyce will be our guest. The funds raised allowed the Trustees to direct resources to further the objectives of the Charity. The Trustees are especially grateful to those Patrons (previously known as Vice-Presidents) who have made a commitment to donate over a three-year timescale.

Fixed Assets and Capital Investment

The Foundation holds no Fixed Assets and does not, at present, invest in major capital projects.

Reserves Policy

The Trustees have earmarked sufficient cash resources that they feel are prudent to meet the dual needs of the working capital requirements and the mitigation of adverse risks as identified by the Risk Register.

Aside from retaining a prudent amount in reserves, the majority of the charity's funds are to be spent in the short term with no funds held for long-term investment.

Restricted Funds

Restricted funds are those elements of the grants from the England & Wales Cricket Board, Chance2Shine and Lord Taverners where cash has been received in advance of the delivery of specific projects.

Investment Policy

There is currently no investment policy, as funds are required to meet working capital requirements. However, the Trustees have unrestricted powers of investment under the Foundation's Articles of Association and the increased level of funds that are held under the Reserves Policy mean that the Trustees are in the process of developing such a policy.

Going Concern

The Trustees have put in place measures to give them confidence that the Charity is and remains a Going Concern. Governance processes are in place that includes the establishment of a Governance & Finance Committee that reports to the Board of Trustees that regularly examines the detailed budgets and forecasts and assess the Risk Register with the senior management team.

Statement of disclosure to auditor

So far as the Trustees are aware, there is no relevant audit information of which the auditor is unaware.

The Trustees have taken all necessary steps to make themselves aware of any relevant audit information and to establish that the auditors are aware of that information.

By order of the Trustees
1st Central County Ground
Eaton Road
HOVE



A Bradshaw, Company Secretary
19 January 2023

SUSSEX CRICKET FOUNDATION

STATEMENT OF TRUSTEES' RESPONSIBILITIES FOR THE YEAR ENDED 31 OCTOBER 2022

The Trustees (who are also directors of Sussex Cricket Foundation for the purposes of company law) are responsible for preparing the Annual 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 year that give a true and fair view of the state of affairs of the charitable company and of the income and expenditure of the charitable company for that period. In preparing these financial statements, the Trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements;
- prepare the financial statements on the Going Concern basis unless it is inappropriate to presume that the charitable Company will continue in business.

The Trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charitable Company and enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charitable Company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

INDEPENDENT AUDITOR'S REPORT TO THE TRUSTEES OF SUSSEX CRICKET FOUNDATION (CONTINUED)

Opinion

We have audited the financial statements of Sussex Cricket Foundation (the 'charity') for the year ended 31 October 2022 which comprise of the Statement of Financial Activities, the Balance Sheet, the Statement of Cashflows and notes to the financial statements, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" (United Kingdom Generally Accepted Accounting Practice).

In our opinion, the financial statements:

- give a true and fair view of the state of the charity's affairs as at 31 October 2022 and of its income and expenditure for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Companies Act 2006.

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the Auditor's responsibilities for the audit of the financial statements section of our report. We are independent of the charity in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Conclusions relating to going concern

In auditing the financial statements, we have concluded that the trustees' use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the charity's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

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

Other information

The other information comprises the information included in the annual report, other than the financial statements and our auditor's report thereon. The trustees are responsible for the other information. Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the course of the audit, or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether there is a material misstatement in the financial statements or a material misstatement of the other information. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

INDEPENDENT AUDITOR'S REPORT TO THE TRUSTEES OF SUSSEX CRICKET FOUNDATION (CONTINUED)

Opinions on other matters prescribed by the Companies Act 2006

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

- the information given in the Trustees' Report which includes the Directors' Report prepared for the purposes of company law, for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- the Directors' Report included within the Trustees' Report has been prepared in accordance with applicable legal requirements.

Matters on which we are required to report by exception

In light of the knowledge and understanding of the charity and its environment obtained in the course of the audit, we have not identified material misstatements in the Directors' Report included within the Trustees' Report.

We have nothing to report in respect of the following matters in relation to which the Companies Act 2006 requires us to report to you if, in our opinion:

- adequate and proper accounting records have not been kept, or returns adequate for our audit have not been received from branches not visited by us; or
- the financial statements are not in agreement with the accounting records and returns; or
- certain disclosures of trustees' remuneration specified by law are not made; or
- we have not received all the information and explanations we require for our audit.
- the trustees were not entitled to take advantage of the small companies' exemption in preparing the Trustees' Report and from the requirement to prepare a Strategic Report.

Responsibilities of Trustees

As explained more fully in the trustees' responsibilities statement set out on page 8, the trustees (who are also the directors of the charitable company for the purposes of company law) are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the trustees are responsible for assessing the charity's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the trustees either intend to liquidate the charity or to cease operations, or have no realistic alternative but to do so.

Auditor's responsibilities for the audit of the financial statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of the financial statements.

Irregularities, including fraud, are instances of non-compliance with laws and regulations. We design procedures in line with our responsibilities, outlined above, to detect material misstatements in respect of irregularities, including fraud. Based on our understanding of the charity and its activities, we identified that the principal risks of non-compliance with laws and regulations related to the Charities Act 2011, the Charities Statement of Recommended Practice, UK tax legislation, pensions legislation, employment regulation and health and safety regulation, anti-bribery, corruption and fraud, money laundering, non-compliance with implementation of government support schemes relating to COVID-19, and we considered the extent to which non-compliance might have a material effect on the financial

INDEPENDENT AUDITOR'S REPORT TO THE TRUSTEES OF SUSSEX CRICKET FOUNDATION (CONTINUED)

statements. We also considered those laws and regulations that have a direct impact on the preparation of the financial statements, such as the Companies Act 2006.

In addition, we evaluated the trustees' and management's incentives and opportunities for fraudulent manipulation of the financial statements (including the risk of override of controls) and determined that the principal risks were related to posting manual journal entries to manipulate financial performance, management bias through judgements and assumptions in significant accounting estimates, income recognition (we have pinpointed the cut off assertion), the use of restricted and endowment funds, and significant one-off or unusual transactions.

Our audit procedures were designed to respond to those identified risks, including non-compliance with laws and regulations (irregularities) and fraud that are material to the financial statements. Our audit procedures included but were not limited to:

- Discussing with the trustees and management their policies and procedures regarding compliance with laws and regulations;
- Communicating identified laws and regulations throughout our engagement team and remaining alert to any indications of non-compliance throughout our audit; and
- Considering the risk of acts by the charity which were contrary to applicable laws and regulations, including fraud.

Our audit procedures in relation to fraud included but were not limited to:

- Making enquiries of the trustees and management on whether they had knowledge of any actual, suspected or alleged fraud;
- Gaining an understanding of the internal controls established to mitigate risks related to fraud;
- Discussing amongst the engagement team the risks of fraud; and
- Addressing the risks of fraud through management override of controls by performing journal entry testing.

There are inherent limitations in the audit procedures described above and the primary responsibility for the prevention and detection of irregularities including fraud rests with management. As with any audit, there remained a risk of non-detection of irregularities, as these may involve collusion, forgery, intentional omissions, misrepresentations or the override of internal controls.

A further description of our responsibilities for the audit of the financial statements is located on the Financial Reporting Council's website at www.frc.org.uk/auditorsresponsibilities. This description forms part of our auditor's report.

Use of the audit report

This report is made solely to the charity's members as a body in accordance with Chapter 3 of Part 16 of the Companies Act 2006. Our audit work has been undertaken so that we might state to the charity's members those matters we are required to state to them in an auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charity and the charity's members as a body for our audit work, for this report, or for the opinions we have formed.


Nicola Wakefield (Jan 24, 2023 18:16 GMT)

Signed:

Nicola Wakefield

(Senior Statutory Auditor)

for and on behalf of

Mazars LLP

Chartered Accountants and Statutory Auditor

2nd Floor, 6 Sutton Plaza, Sutton Court Road

Sutton

Surrey

SM1 4FS

Date: Jan 24, 2023

SUSSEX CRICKET FOUNDATION
STATEMENT OF FINANCIAL ACTIVITIES (INCLUDING INCOME AND EXPENDITURE
ACCOUNT)
FOR THE YEAR ENDED 31 OCTOBER 2022

	<i>Notes</i>	Unrestricted Funds £	Unrestricted Designated Funds £	Restricted Funds £	Total Funds 2022 £	Total Funds 2021 £
Income:						
Donations	4,6	135,431	34,430	-	169,861	37,770
Grants	6	51,810	-	596,782	648,592	695,054
Income from charitable activities: Operation of Foundation activities	6	262,863	-	10,900	273,763	120,664
Total income		450,104	34,430	607,682	1,092,216	853,488
Expenditure on charitable activities:						
Operation of Foundation activities	5,6,7	(324,544)	(59,213)	(590,298)	(974,055)	(723,517)
Total expenditure		(324,544)	(59,213)	(590,298)	(974,055)	(723,517)
Net income/(expenditure)	8	125,560	(24,783)	17,384	118,161	129,971
Transfers between funds	13	(45,000)	45,000	-	-	-
Net movement in funds		80,560	20,217	17,384	118,161	129,971
Reconciliation of funds:						
Total Funds at 1 November 2021		249,956	35,000	-	284,956	154,985
Total Funds at 31 October 2022	13,14	330,516	55,217	17,384	403,117	284,956

The financial statements on pages 12 to 21 were approved by the Trustees and authorised for issue on 19 January 2023

SUSSEX CRICKET FOUNDATION
BALANCE SHEET
AS AT 31 OCTOBER 2022

Company Number
09592885

	<i>Notes</i>	2022 £	2021 £
Current assets			
Debtors	11	14,659	84,474
Cash at bank and in hand		523,796	288,461
		<u>538,455</u>	<u>372,935</u>
Current liabilities			
Creditors: amounts falling due within one year	12	(135,338)	(87,979)
Net current assets		<u>403,117</u>	<u>284,956</u>
Total assets less current liabilities		<u>403,117</u>	<u>284,956</u>
Funds			
Unrestricted funds	13,14	330,516	249,956
Unrestricted Designated funds	13,14	55,217	35,000
Restricted funds	13,14	17,384	-
		<u>403,117</u>	<u>284,956</u>

The financial statements on pages 12 to 21 were approved by the Trustees and authorised for issue on 19 January 2023 and are signed on its behalf by:



I Jalal
Chair & Trustee



N Russell
Trustee

SUSSEX CRICKET FOUNDATION
STATEMENT OF CASHFLOWS
FOR THE YEAR ENDED 31 OCTOBER 2022

	2022 £	2021 £
Net income for reporting period (as per Statement of Financial Activities)	118,161	129,971
Adjust for:		
Decrease/(increase) in stock	-	13,277
Decrease/(increase) in debtors	69,815	(2,884)
Increase/(decrease) in creditors	47,359	(113,266)
	<u>117,174</u>	<u>(102,873)</u>
Net cash generated by operating activities	235,335	27,098
Change in cash and cash equivalents in the year	<u>235,335</u>	<u>27,098</u>
Cash and cash equivalents brought forward	288,461	261,363
Cash and cash equivalents carried forward	<u><u>523,796</u></u>	<u><u>288,461</u></u>

SUSSEX CRICKET FOUNDATION

NOTES TO THE AUDITED FINANCIAL STATEMENTS

FOR THE PERIOD ENDED 31 OCTOBER 2022

1. Accounting policies

Charity Information

The charity is a private company limited by guarantee, incorporated in England and Wales (company number: 09592885) and a registered charity in England and Wales (charity number: 1162649). The registered office is The County Ground, Eaton Road, Hove, East Sussex, BN3 3AN.

The charities principal activities and nature of its operations are disclosed in the Chair's report.

Basis of preparation

The financial statements have been prepared 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) (effective 1 January 2019) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

Sussex 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 note(s).

Going Concern

The Trustees have put in place measures to give them confidence that the Charity is and remains a Going Concern. Governance process are in place that includes the establishment of a Finance and Governance Committee that reports to the Board of Trustees which examines the detailed budgets and medium-term forecasts.

Income recognition

Income is recognised when the charity has entitlement to the funds, any performance conditions attached to the item of income have been met, it is probable that the income will be received and the amount can be measured reliably.

Income from other grants comprises 'revenue' grants, and is recognised when the charity has entitlement to the funds, any performance conditions attached to the grants have been met, it is probable that the income will be received and the amount can be measured reliably and is not deferred.

Donated professional services and donated facilities are recognised as income when the charity has control over the item, any conditions associated with the donated item have been met, the receipt of economic benefit from the use by the charity of the item is probable and that economic benefit can be measured reliably. In accordance with the Charities SORP (FRS 102), the general volunteer time of the volunteers is not recognised and refer to the trustees' annual report for more information about their contribution.

On receipt, donated professional services and donated facilities are recognised on the basis of the value of the gift to the charity which is the amount the charity would have been willing to pay to obtain services or facilities of equivalent economic benefit on the open market; a corresponding amount is then recognised in expenditure in the period of receipt.

Income received in advance of the provision of cricket is deferred until the criteria for income recognition are met.

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 Bank.

SUSSEX CRICKET FOUNDATION
NOTES TO THE AUDITED FINANCIAL STATEMENTS (CONTINUED)
FOR THE PERIOD ENDED 31 OCTOBER 2022

1. Accounting policies (Continued)

Expenditure recognition

Expenditure is recognised once there is a legal or constructive obligation to make a payment to a third party, it is probable that settlement will be required and the amount of the obligation can be measured reliably. Expenditure is classified under the following activity headings:

Expenditure on charitable activities includes the costs of performances, exhibitions and other educational activities undertaken to further the purposes of the charity and their associated support costs.

Irrecoverable VAT is charged as a cost against the activity for which the expenditure was incurred.

Fund accounting

Unrestricted funds are available to spend on activities that further any of the purposes of the Charity. Designated funds are unrestricted, but the trustees have designated for specific purposes.

Restricted funds are donations which the donor has specified are to be solely used for particular areas of the Foundation's work or for specific services/projects being undertaken by the Foundation.

Stock

Stocks are stated at the lower of cost and estimated selling price less costs to complete and sell.

Debtors

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

Cash at bank and cash 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.

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.

Financial instruments

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

Pensions

The charity operates a defined contribution scheme and the pension charge represents the amounts payable by the charity to the fund in respect of the year.

Taxation

The Foundation is a registered charitable company and as such its income and gains falling within Sections 471 to 489 of the Corporation Tax Act 2010 or Section 256 of the Taxation of Chargeable Gains Act 1992 are exempt from corporation tax to the extent that they are applied to its charitable objectives.

SUSSEX CRICKET FOUNDATION
NOTES TO THE AUDITED FINANCIAL STATEMENTS (CONTINUED)
FOR THE PERIOD ENDED 31 OCTOBER 2022

2. Management estimates and judgements

In the application of the charity's accounting policies, the trustees are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and underlying assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised if the revision affects only that period, or in the period of the revision and future periods if the revision affects both current and future periods.

There were no other specific judgements, estimates and assumptions that were critical to the preparation of these financial statements.

3. Legal status of the Trust

The Foundation is a company limited by guarantee and has no share capital. In the event of the charity being wound up, the liability in respect of the guarantee is limited to £1 for the sole member, Sussex Cricket Limited.

4. Income from donations	2022	2021
	£	£
Donations	169,861	37,770
	<u>169,861</u>	<u>37,770</u>

The income from donations was £169,861 (2021: £37,770) which was unrestricted or designated. The club is grateful for donations from the Sussex Cricket Club Members. Donations from Trustees were £nil (2021: nil)

5. Analysis of expenditure on charitable activities

	Participation costs	Foundation central costs	Total 2022	Total 2021
	£	£	£	£
Grants	5,234	59,212	64,446	477,894
Charitable activities	574,053	81,670	655,723	25,894
Support costs	-	242,023	242,023	209,816
Governance costs	-	11,863	11,863	9,913
Total	<u>579,287</u>	<u>394,768</u>	<u>974,055</u>	<u>723,517</u>

The expenditure on Participation activities was £579,287 (2021: £478,056) and the expenditure on Central activity was £394,768 (2021: £245,461) of which £590,298 (2021: £529,168) is restricted, £324,544 (2021: £194,349) is unrestricted and £59,213 (2021: nil) is designated.

SUSSEX CRICKET FOUNDATION
NOTES TO THE AUDITED FINANCIAL STATEMENTS (CONTINUED)
FOR THE PERIOD ENDED 31 OCTOBER 2022

6. Summary analysis of Income/(expenditure) and related income for charitable activities

This table shows the cost of the two main charitable activities and the sources of income directly to support those activities.

	Participation costs	Foundation central costs	Total 2022	Total 2021
	£	£	£	£
Charitable Activity Costs	(579,287)	(394,768)	(974,055)	(723,517)
ECB Grants	383,635	-	383,635	327,708
Other Grants	239,957	25,000	264,957	367,346
Charitable Activities Income	202,958	70,805	273,763	120,664
Donations	-	169,861	169,861	25,270
Legacies	-	-	-	12,500
Net Income/(expenditure)	247,263	(129,102)	118,161	129,971

Other grants comprise of grants made by private individuals, companies and schemes for the activity of the Foundation.

The income from Participation activities was £826,550 (2021: £595,248) and the income from Central activity was £265,666 (2021: £258,240) of which £607,682 (2021: £492,049) is restricted, £450,104 (2021: £361,439) is unrestricted and £34,430 (2021: nil) is designated.

7. Analysis of governance and support costs

The Foundations support costs relates to costs of operating the Foundation, Blackstone, the Academy and seeking future opportunities thus this is allocated against upkeep of the Foundation as the Foundation does not consider it equitable to allocate these costs against the individual activity lines of the Foundation.

Governance costs comprise both the audit fees and fees paid to the auditors for non-audit services and thus are allocated against the upkeep of the Foundation following the same reasoning of the support costs.

8. Net Income for the year	2022	2021
	£	£
This is stated after charging:		
Audit fees	9,600	9,000
Fees to the Auditor for Non-audit Services	2,050	1,320

SUSSEX CRICKET FOUNDATION
NOTES TO THE AUDITED FINANCIAL STATEMENTS (CONTINUED)
FOR THE PERIOD ENDED 31 OCTOBER 2022

9. Analysis of staff costs, staff numbers trustee remuneration and the cost of key management personnel

	2022	2021
	£	£
Salaries and wages	422,865	387,613
Social security costs	36,033	29,581
Pension costs	16,224	14,550
	475,122	431,744

No employee received remuneration exceeding £60,000 during the period (2021: nil). Pension costs are allocated to activities in proportion to the related staffing costs incurred.

No Trustees received any remuneration or reimbursement of expenses (2021: nil).

The total employee cost of key management personnel of the charity was £55,439 (2021: £51,807) and is set and benchmarked against current market expectations.

10. Staff numbers

	2022	2021
	No.	No.
Participation	19	16
Central	3	3
	22	19

11. Debtors

	2022	2021
	£	£
Trade Debtors	3,030	60,420
Sundry Debtors	-	2,550
Prepayments	11,629	20,436
Amounts owed by parent entity	-	1,068
	14,659	84,474

12. Creditors: amounts falling due within one year

	2022	2021
	£	£
Trade creditors	48,977	13,529
Accruals and deferred income	81,343	74,450
Amounts owed to parent entity	5,018	-
	135,338	87,979

Deferred Income

Grant income received has been deferred where it was received in advance of delivery of the projects. Movements during the year were as follows:

	2022	2021
	£	£
Balance brought forward at 1 November	41,708	151,100
Amounts received during the year	18,711	41,708
Amounts recognised as income during the year	(41,708)	(151,100)
	18,711	41,708

SUSSEX CRICKET FOUNDATION
NOTES TO THE AUDITED FINANCIAL STATEMENTS (CONTINUED)
FOR THE PERIOD ENDED 31 OCTOBER 2022

13. Analysis of movements in funds

	<i>Balance at 1 November 2021 £</i>	<i>Income £</i>	<i>Expenditure £</i>	<i>Transfers £</i>	<i>Balance at 31 October 2022 £</i>
Year ended 31 October 2022					
<i>UNRESTRICTED</i>					
Unrestricted Funds	249,956	450,104	(324,544)	(45,000)	330,516
Designated Funds					
Urban Plans	25,000	30,000	(57,244)	35,000	32,756
Champions Fund	10,000	4,430	(1,969)	10,000	22,461
Total Designated Funds	35,000	34,430	(59,213)	45,000	55,217
	284,956	484,534	(383,757)	-	385,733
<i>RESTRICTED</i>					
Participation	-	607,682	(590,298)	-	17,384
TOTAL FUNDS	284,956	1,092,216	(974,055)	-	403,117
	<i>Balance at 1 November 2020 £</i>	<i>Income £</i>	<i>Expenditure £</i>	<i>Transfers £</i>	<i>Balance at 31 October 2021 £</i>
Year ended 31 October 2021					
<i>UNRESTRICTED</i>					
Unrestricted Funds	121,247	361,439	(194,349)	(38,381)	249,956
Designated Funds	-	-	-	-	-
Urban Plans	-	-	-	25,000	25,000
Champions Fund	-	-	-	10,000	10,000
Total Designated Funds	-	-	-	35,000	35,000
	121,247	361,439	(194,349)	(3,381)	284,956
<i>RESTRICTED</i>					
Participation	33,738	492,049	(529,168)	3,381	-
TOTAL FUNDS	154,985	853,488	(723,517)	-	284,956

The unrestricted funds are for the use in pursuit of the charity's objects and the balance arises from the unrestricted income received and expenditure incurred in the period.

Designated funds are unrestricted reserves the trustees have designated for specific purposes, transfers in the year were:

Crawley and Brighton Urban Plans £35,000 (2021: £25,000) funds used to improve cricket facilities in the Crawley and greater Brighton areas;

Champions Fund £10,000 (2021: £10,000) funds used to provide financial bursaries for talented cricketers enabling them to participate in the Sussex Cricket performance pathway.

The restricted Funds are those elements of the grants from the England & Wales Cricket Board and other funders where income has been received in advance of the delivery of specific projects.

SUSSEX CRICKET FOUNDATION
NOTES TO THE AUDITED FINANCIAL STATEMENTS (CONTINUED)
FOR THE PERIOD ENDED 31 OCTOBER 2022

14. Analysis of current assets/liabilities between funds

<i>Fund balances at 31 October 2022 are represented by:</i>	<i>Unrestricted funds £</i>	<i>Designated funds £</i>	<i>Restricted funds £</i>	<i>Total Funds £</i>
Cash at bank and in hand	404,275	102,137	17,384	523,796
Other net current assets / (liabilities)	(73,759)	(46,920)	-	(120,679)
	330,516	55,217	17,384	403,117
<i>Fund balances at 31 October 2021 are represented by:</i>	<i>Unrestricted funds £</i>	<i>Designated funds £</i>	<i>Restricted funds £</i>	<i>Total Funds £</i>
Cash at bank and in hand	253,461	35,000	-	288,461
Other net current assets / (liabilities)	(3,505)	-	-	(3,505)
	249,956	35,000	-	284,956

15. Financial Instruments

	2022 £	2021 £
Carrying amount of financial assets		
Debt instruments measured at amortised cost	3,030	62,970
Financial assets held at amortise cost are comprised of Sundry Debtors only.		
Carrying amount of financial liabilities		
Measured at amortised cost	111,610	46,271
Financial liabilities held at amortise cost are comprised of trade creditors and accruals.		

16. Ultimate Parent Company

The charity is a 100% subsidiary of Sussex Cricket Limited, a company registered in England and Wales which itself is a club registered under the Co-operative and Community Benefit Societies Act 2014 and limited by shares. Sussex Cricket Limited is owned entirely by its members and thus it is not considered to have any ultimate controlling party. Sussex Cricket Limited's Mutuals Public Register number is 30143, and its activities relate to the provision of cricket services. Consolidated financial statements for Sussex Cricket Limited which the Foundations results are included in can be obtained from their address which is the following; Sussex Cricket Limited, The County Ground, Eaton Road, Hove, BN3 3AN.

17. Related Party Transactions

During the year the Foundation made purchases from Sussex Cricket Limited of £539,568 (2021: £335,337). At the balance sheet date £nil (2021: £1,068) was owed by Sussex Cricket Limited to Sussex Cricket Foundation which is included in Debtors £5,018 (2021: £nil) was owed to Sussex Cricket Limited which is included in Creditors.

Accounts

**SUSSEX CRICKET FOUNDATION
(A COMPANY LIMITED BY GUARANTEE)**

**ANNUAL REPORT AND
FINANCIAL STATEMENTS
FOR THE YEAR ENDED
31 OCTOBER 2021**

SUSSEX CRICKET FOUNDATION

REFERENCE AND ADMINISTRATION

Charity Name	Sussex Cricket Foundation (A company limited by guarantee)
Company Number	09592885 (England and Wales)
Charity Number	1162649
Registered Office	County Ground Eaton Road Hove BN3 3AN
Directors / Trustees	Elizabeth Ager Jacqueline Bandy John Barclay Katherine Cooper David Dumigan Jonathan Filby Ishtiaq Jalal Nigel Russell Abidine Sakande Gary Stanley Andrew Dalby-Welsh
Company Secretary	Nigel Russell
Independent Auditor	Mazars LLP 2 nd Floor, 6 Sutton Plaza Sutton Court Road Sutton Surrey SM1 4FS

SUSSEX CRICKET FOUNDATION

CHAIR'S REPORT FOR THE YEAR ENDED 31 OCTOBER 2021

I am pleased to present this sixth annual report of the Sussex Cricket Foundation.

This year the Foundation has continued to be hugely affected by the global pandemic which has impacted much of our activity but it is very pleasing to report that all clubs across the county played a full season and that cricket continues to grow in all parts of Sussex. Ten new teams and two new clubs joined our men's league and there are now 62 clubs in Sussex offering women's cricket. Thanks to the excellent work of Gary Wallis-Tayler, our Director of Community Cricket, we expect both of these trends to continue in the coming years. Cricket has never been more popular in Sussex than it is currently.

As can be seen in the report on Achievements and Objectives, the Foundation has continued to change lives through cricket by using the game of cricket and the Sussex Cricket brand to deliver accessible and enjoyable opportunities that grow the sport, tackle inequalities, improve health and wellbeing and enable people to fulfil their potential. My sincere thanks go to Gary and his team for all that they have achieved this year.

It is pleasing to report that despite the impact of the Covid 19 crisis we have continued to consolidate our financial model which enables us to deliver key priorities with a strong focus on increasing participation in cricket in the county. This is clearly reflected both in this year's financial results and that we have been able to set a budget for the next year which will continue the return to prudent levels of reserves. I am particularly grateful to Alan Bradshaw, Finance Director and David Dumigan, the Finance Trustee, who have both contributed significant time and expertise to ensure these successful financial results. I must also again pay tribute to Nigel Russell, our honorary secretary who does so much in support of our objects.

Despite the impact of Covid, which caused the cancellation of our annual Christmas fundraising event, we have had another successful year of fundraising with over £100,000 raised for the Foundation through a variety of methods most notably because of the ongoing generous support of the SCF Vice Presidents who each make annual charitable donations of at least £1,000. I look forward to reporting next year on the successful return of the Christmas Lunch, which plays such an important part in our fundraising effort. My special thanks to Libby Ager who has stepped into the role of Chair of the Fundraising Committee.

Sporting Memories, the programme in which we work with older people to address loneliness and dementia continued despite the need to transfer to remote sessions utilising "zoom" and we are pleased that "In The Bag" continues to offer support to families in Brighton and Hove suffering food poverty with over 2000 meals delivered on behalf of Sussex Cricket, during the year.

I would like to conclude this report by thanking the Trustees of the Foundation who continue to do a wonderful job supporting Gary and his team and in particular to welcome Abi Sakande and Jacqui Bandy who have joined us as Trustees this year. They each bring new perspectives which are so important as we continue to create passion for cricket in Sussex whilst having a positive impact on the lives of people across the county.

Jon Filby
Chair

SUSSEX CRICKET FOUNDATION

TRUSTEES' REPORT FOR THE YEAR ENDED 31 OCTOBER 2021

The Trustees present their annual report together with the financial statements of the Charity for the year ending 31 October 2021 which are also prepared to meet the requirements for a directors' report and accounts for Companies Act purposes.

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 Finance Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2015).

Structure, Governance and Management

Sussex Cricket Limited appoints the Foundation's Trustees and it devolves power to those Trustees to meet its charitable Objects. The SCF Board of Trustees meets routinely at least once a quarter. A number of committees and working groups have been set up to monitor, challenge, assist and advise the work of the executive team. These are:

- Governance and Finance Committee;
- Fundraising Committee;
- Grant Giving Committee;
- 1st Central Sussex Cricket League.

Structural development within Sussex Cricket has required that these committees and their Terms of Reference should be reviewed at least annually. A designated Trustee has been appointed to chair each of the above. Additionally, one of the Trustees has assumed the responsibility for advising the Trustees on financial matters (David Dumigan) and another Trustee acts as the Company Secretary (Nigel Russell), with specific responsibilities on compliance, charity and company law. The day-to-day operation of the Foundation is carried out by Territory Managers and officers, under the supervision of the Director of Community Cricket who reports to both the SCL Chief Executive and the Charity's Chair.

The Trustees review not only the application of statutory compliance and best practice, but also the major risks to which the Foundation is exposed and, in concert with SCL, they put in place safeguards and policies to mitigate those risks. The Trustees have no financial interest in the surplus or assets of the Foundation and receive no remuneration from it. The Directors, who are the Foundation's Trustees, and the senior management team comprise the key management personnel of the charity, in charge of directing, controlling, running and operating the Foundation on a day-to-day basis. All Directors give their time freely and no Director received remuneration in the year. Details of other key management personnel's remuneration is disclosed in Note 9.

When a vacancy for the appointment of a new Trustee is identified the recruitment process closely follows that laid down by Sussex Cricket Limited for executive appointments. The Nominations Committee ensure that there is open competition to identify suitably qualified candidates and that an appointment panel is established with appropriate credentials.

On appointment, Trustees are provided with a comprehensive information pack and guidelines on trusteeship. Induction sessions are arranged to familiarise new Trustees with the Foundation's operations and practices.

The members of the SCF Board, during the reporting period, who are Trustees of the Charity's activities and Directors of the Company for the purposes of the Companies Act 2006, are as follows:

Elizabeth Ager	Jon Filby (Chair)
Jacqueline Bandy (Ex-Officio SCL Board of Directors)	Ishtiaq Jalal
John Barclay	Daniel Oliver (Resigned 29 March 2021)
Katherine Cooper	Nigel Russell (Company Secretary)
Andrew Dalby-Welsh	Gary Stanley (Ex-Officio SCL Board of Directors)
David Dumigan (Finance Trustee)	Abidine Sakande

SUSSEX CRICKET FOUNDATION

TRUSTEES' REPORT (CONTINUED) FOR THE YEAR ENDED 31 OCTOBER 2021

Sussex Cricket Foundation is a company limited by guarantee governed by its Memorandum and Articles of Association dated 15 May 2015. It is registered as a charity with the Charity Commission.

Charitable Objects

The Objects for which the Foundation is established are for the public benefit through promoting community participation in healthy recreation; providing facilities for sport and recreation for all to enhance their quality of life; and advancing the education of all.

Activities and Objectives

The Charity fulfils its charitable Objects through the operations of the Sussex Cricket Foundation.

The reporting period is the sixth of the Foundation's existence and it set itself the following objectives during that period:

1. To provide enjoyable, structured and competitive playing opportunities within recreational cricket in Sussex
2. To create inclusive and accessible opportunities for all people across Sussex regardless of ability, age, gender, ethnic origin or sexual orientation.
3. To use the power of cricket as a vehicle for achieving social good.

The Foundation achieves these aims and objectives by reaching local communities to harness the charitable, health & wellbeing and individual benefits that cricket can offer.

Achievements and Performance

Despite the ongoing COVID pandemic, 2021 has been another incredible year for the Sussex Cricket Foundation, which has seen a huge rise in participation and general interest in our great game. This year's report shows how much the game has grown and continues to grow across the County in our schools, clubs, and communities.

The year started slowly with staff furloughed and delivery on all our programmes suspended. It was not until April when all our team returned to work and delivery was able to safely resume in clubs, schools & community settings. We were also able to relaunch annual events such as DIScoverABILITY Day, Junior Champions League, and our Workplace B'Ashes

What we have seen since April has quite simply been incredible with more people of all ages, abilities and genders wanting to play the game and more clubs being formed in the process. Our clubs continue to thrive and were able to compete fully in The 1st Central Sussex Cricket League, Newbery Cricket Junior Leagues, Women & Girls Leagues, and the Sussex Slam.

There have been many highlights during 2021 including record numbers signing up to national programmes, the continued growth of our Disability Cricket programmes, increase in clubs supporting Women & Girls Cricket, and the launch of our Urban Cricket Plans for Brighton & Crawley to name a few.

Supporting our communities continues to be of extreme importance to us, especially during these challenging times. The launch of our Sussex Cricket Mental Health & Wellbeing Hub, continuation of programmes such as Sporting Memories & Walking Cricket and initiatives such as 'In the Bag' show that cricket can be used as a tool to support those in need.

We continue to grow as a team and have recently recruited 5 new Community Coaches, including 3 new female coaches, to join our team. The team deserve huge credit for their hard work, passion, and commitment to help deliver our objectives. Every member of the team has played a part in the successes we have achieved, and they should all be proud of this fact.

SUSSEX CRICKET FOUNDATION

TRUSTEES' REPORT (CONTINUED) FOR THE YEAR ENDED 31 OCTOBER 2021

We would like to say a special thank you to the Leadership Team, Jon Filby (Chair), Rob Andrew (Chief Executive) and all our Community Partners for their continued support, it is greatly appreciated.

Looking ahead to 2022, there is plenty to look forward to as we aim to continue growing the game across our communities and help to actively change lives through the power of Cricket.

Public Benefit

The Foundation exists solely for the Public Benefit. Its Objects and its activities deliver that benefit through its many programmes. The Trustees understand the requirement to observe and adhere to the Charity Commission's guidance on Public Benefit (PB1) and they believe that Sussex Cricket Foundation delivers this satisfactorily.

Fundraising

As reported below under *Financial Review*, the impact of Covid-19 has severely restricted fundraising activities again this year. The Foundation has established a Fundraising Committee, chaired by Elizabeth Agar, a Trustee, and manned by volunteers with significant assistance from the Executive. Funds raised from commercial partnerships, donations, grants and events allow the Foundation to realise its objects and set operational targets. The Committee operates through a set Terms of Reference approved and adopted by the Trustees. Although the Committee has investigated a proposal to hire a professional fundraiser this idea was not and has not since been introduced. The Trustees have considered the document "Charity Fundraising: A Guide to Trustee Duties (CC20)" and the Committee has considered the Institute of Fundraising's Practical Guide for Trustees. At each Trustees' meeting the Committee Chair presents a report on fundraising activities for the Board's scrutiny. To date no complaints have been received about the Foundation's fundraising activities. Approaches for financial assistance to individuals, companies and organisations in support of the Foundation are made via open advertising or on personal recommendation; bucket collections are passively conducted.

Future Developments

The Sussex Cricket Foundation is committed to growing the game of cricket in Sussex across all areas, Women & Girls, Disability, Junior sections within clubs and the 1st Central Sussex Cricket League. It uses the power of cricket and the Sussex Cricket Brand to deliver accessible and enjoyable opportunities that grow the sport, tackle inequalities, improve health and wellbeing and enable people to fulfil their potential across Sussex.

Financial Review

This is the sixth year of operation of SCF which, as a charity, plans to breakeven over the medium term.

The financial statements reveal a surplus for the year of £129,971 (2019/20: £7,287) on income of £853,488 (2019/20: £810,534) and ended the year with net assets of £284,956 (2019/20: £154,985). The financial position represents a strong and stable position allowing the Trustees to deliver on the charitable objectives.

Income slightly increased to the preceding year, £853,488 (2020 £810,534) however both of these figures are seriously impacted by Covid and are circa £150k (20%) lower than pre-pandemic figures principally due the significant reduction in fundraising events. However, the Foundation is especially grateful to those members who generously donated their membership subscription to SCF which is thankfully received and will be faithfully applied.

Income also includes funds received from central government through the Coronavirus Job Retention Scheme whilst the majority of SCF staff were temporarily released on furlough.

Expenditure decreased from the previous year, £723,517 (2020 £803,247) and, again linked directly to the pandemic and in recognition of the reduction in income.

SUSSEX CRICKET FOUNDATION

TRUSTEES' REPORT (CONTINUED) FOR THE YEAR ENDED 31 OCTOBER 2021

Principal Funding Sources

The major element of the Foundation's income is secured from the ECB to organise and manage national initiatives within Sussex which were significantly impacted by the pandemic.

In a "normal" year, through the efforts of the Fundraising Committee, the Foundation also secures a significant level of income from donors, benefactors and the running of events, which allows the Trustees to direct resources to further the objectives of the Charity. As this was, again, not a normal year the activities of the Fundraising Committee were held in abeyance but, with an optimistic eye on future activities in 2022, it will return with renewed vigour.

Fixed Assets and Capital Investment

The Foundation holds no Fixed Assets and does not, at present, invest in major capital projects.

Reserves Policy

The Trustees have earmarked sufficient cash resources that they feel is prudent to meet the dual needs of the working capital requirements and the mitigation of adverse risks as identified by the Risk Register.

Aside from retaining a prudent amount in reserves the majority of the charity's funds are to be spent in the short term with no funds held for long-term investment.

Restricted Funds

Restricted Funds are those elements of the grants from the England & Wales Cricket Board, Chance2Shine and Lord Taverners where cash has been received in advance of the delivery of specific projects.

Investment Policy

There is no investment policy, as funds are required to meet working capital requirements. However, the Trustees have unrestricted powers of investment under the Foundation's Articles of Association.

Going Concern

The Trustees have put in place measures to give them confidence that the Charity is and remains a Going Concern. Governance processes are in place that includes the establishment of a Governance & Finance Committee that reports to the Board of Trustees that, each month, examines the detailed budgets and forecasts and also assesses the Risk Register with the senior management team. Whilst the Coronavirus pandemic has severely curtailed the activities of the charity the financial outlook is robust through prudent limiting of expenditure to the resources received.

BREXIT

As reported last year and reiterated this year, in the opinion of the Trustees the impact of BREXIT on Sussex Cricket Foundation will be limited as Sussex Cricket Foundation does not engage in activity within the European Union. Following the UK leaving the EU the Trustees continue to monitor the situation and note that Sussex Cricket Foundation has not been impacted by BREXIT

Statement of disclosure to auditor

So far as the Trustees are aware, there is no relevant audit information of which the auditor is unaware.

The Trustees have taken all necessary steps to make themselves aware of any relevant audit information and to establish that the auditors are aware of that information.

By order of the Trustees
1st Central County Ground
Eaton Road
HOVE



NF Russell, Company Secretary & Trustee
20 January 2022

SUSSEX CRICKET FOUNDATION

STATEMENT OF TRUSTEES' RESPONSIBILITIES FOR THE YEAR ENDED 31 OCTOBER 2021

The Trustees (who are also directors of Sussex Cricket Foundation for the purposes of company law) are responsible for preparing the Annual 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 year that give a true and fair view of the state of affairs of the charitable company and of the income and expenditure of the charitable company for that period. In preparing these financial statements, the Trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements;
- prepare the financial statements on the Going Concern basis unless it is inappropriate to presume that the charitable Company will continue in business.

The Trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charitable Company and enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charitable Company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

INDEPENDENT AUDITOR'S REPORT TO THE TRUSTEES OF SUSSEX CRICKET FOUNDATION

Opinion

We have audited the financial statements of Sussex Cricket Foundation (the 'charity') for the year ended 31 October 2021 which comprise of the Statement of Financial Activities, the Balance Sheet, the Statement of Cashflows and notes to the financial statements, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" (United Kingdom Generally Accepted Accounting Practice).

In our opinion, the financial statements:

- give a true and fair view of the state of the charity's affairs as at 31 October 2021 and of its income and expenditure for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Companies Act 2006.

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the Auditor's responsibilities for the audit of the financial statements section of our report. We are independent of the charity in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Conclusions relating to going concern

In auditing the financial statements, we have concluded that the trustees' use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the charity's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

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

Other information

The other information comprises the information included in the annual report, other than the financial statements and our auditor's report thereon. The trustees are responsible for the other information. Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the course of the audit, or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether there is a material misstatement in the financial statements or a material misstatement of the other information. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

INDEPENDENT AUDITOR'S REPORT TO THE TRUSTEES OF SUSSEX CRICKET FOUNDATION (CONTINUED)

Opinions on other matters prescribed by the Companies Act 2006

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

- the information given in the Trustees' Report which includes the Directors' Report prepared for the purposes of company law, for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- the Directors' Report included within the Trustees' Report has been prepared in accordance with applicable legal requirements.

Matters on which we are required to report by exception

In light of the knowledge and understanding of the charity and its environment obtained in the course of the audit, we have not identified material misstatements in the Directors' Report included within the Trustees' Report.

We have nothing to report in respect of the following matters in relation to which the Companies Act 2006 requires us to report to you if, in our opinion:

- adequate and proper accounting records have not been kept, or returns adequate for our audit have not been received from branches not visited by us; or
- the financial statements are not in agreement with the accounting records and returns; or
- certain disclosures of trustees' remuneration specific by law are not made; or
- we have not received all the information and explanations we require for our audit.
- the trustees were not entitled to take advantage of the small companies' exemption from the requirement to prepare a Strategic Report.

Responsibilities of Trustees

As explained more fully in the Trustees' responsibilities statement set out on page 8, the Trustees (who are also the Directors of the charitable company for the purposes of company law) are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the Trustees are responsible for assessing the charity's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the trustees either intend to liquidate the charity or to cease operations, or have no realistic alternative but to do so.

Auditor's responsibilities for the audit of the financial statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

Irregularities, including fraud, are instances of non-compliance with laws and regulations. We design procedures in line with our responsibilities, outlined above, to detect material misstatements in respect of irregularities, including fraud. Based on our understanding of the Sussex Cricket Foundation and its activities, we identified that the principal risks of non-compliance with laws and regulations related to the Charities Act 2011, the Charities Statement of Recommended Practice, UK tax legislation, pensions legislation, employment regulation and health and safety regulation, anti-bribery, corruption and fraud, money laundering, non-compliance with implementation of government support schemes relating to COVID-19, and we considered the extent to which non-compliance might have a material effect on the financial statements. We also considered those laws and regulations that have a direct impact on the preparation of the financial statements, such as the Companies Act 2006.

INDEPENDENT AUDITOR'S REPORT TO THE TRUSTEES OF SUSSEX CRICKET FOUNDATION (CONTINUED)

We evaluated the trustees' and management's incentives and opportunities for fraudulent manipulation of the financial statements (including the risk of override of controls) and determined that the principal risks were related to posting manual journal entries to manipulate financial performance, management bias through judgements and assumptions in significant accounting estimates, in particular in relation to use of restricted and endowment funds, and significant one-off or unusual transactions.

Our audit procedures were designed to respond to those identified risks, including non-compliance with laws and regulations (irregularities) and fraud that are material to the financial statements. Our audit procedures included but were not limited to:

Discussing with the trustees and management their policies and procedures regarding compliance with laws and regulations;

Communicating identified laws and regulations throughout our engagement team and remaining alert to any indications of non-compliance throughout our audit; and

Considering the risk of acts by the charity which were contrary to applicable laws and regulations, including fraud.

Our audit procedures in relation to fraud included but were not limited to:

Making enquiries of the trustees and management on whether they had knowledge of any actual, suspected or alleged fraud;

Gaining an understanding of the internal controls established to mitigate risks related to fraud;

Discussing amongst the engagement team the risks of fraud; and

Addressing the risks of fraud through management override of controls by performing journal entry testing.

There are inherent limitations in the audit procedures described above and the primary responsibility for the prevention and detection of irregularities including fraud rests with management. As with any audit, there remained a risk of non-detection of irregularities, as these may involve collusion, forgery, intentional omissions, misrepresentations or the override of internal controls.

A further description of our responsibilities for the audit of the financial statements is located on the Financial Reporting Council's website at www.frc.org.uk/auditorsresponsibilities. This description forms part of our auditor's report.

Use of the audit report

This report is made solely to the charity members as a body in accordance with Chapter 3 of Part 16 of the Companies Act 2006. Our audit work has been undertaken so that we might state to the charity's trustees those matters we are required to state to them in an auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charity, the charity's members as a body and the charity's trustees as a body, for our audit work, for this report, or for the opinions we have formed.

Signed:

Nicola Wakefield

(Senior Statutory Auditor)

for and on behalf of

Mazars LLP

Chartered Accountants and Statutory Auditor

2nd Floor, 6 Sutton Plaza

Sutton Court Road

Sutton

Surrey

SM1 4FS

Date:

SUSSEX CRICKET FOUNDATION
STATEMENT OF FINANCIAL ACTIVITIES (INCLUDING INCOME AND EXPENDITURE
ACCOUNT)
FOR THE YEAR ENDED 31 OCTOBER 2021

	<i>Notes</i>	Unrestricted Funds	Unrestricted Designated Funds	Restricted Funds	Total Funds 2021	Total Funds 2020
		£	£	£	£	£
Income:						
Donations	4,6	37,770	-	-	37,770	38,093
Grants	6	216,115	-	478,939	695,054	658,281
Income from charitable activities:						
Operation of Foundation activities	6	107,554	-	13,110	120,664	114,160
Total income		361,439	-	492,049	853,488	810,534
Expenditure on charitable activities:						
Operation of Foundation activities	5,6,7	(194,349)	-	(529,168)	(723,517)	(803,247)
Total expenditure		(194,349)	-	(529,168)	(723,517)	(803,247)
Net income/(expenditure)	8	167,090	-	(37,119)	129,971	7,287
Transfers between funds	14	(38,381)	35,000	3,381	-	-
Net movement in funds		128,709	35,000	(33,738)	129,971	7,287
Reconciliation of funds:						
Total Funds at 1 November 2020		121,247	-	33,738	154,985	147,698
Total Funds at 31 October 2021	14,15	249,956	35,000	-	284,956	154,985

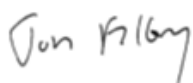
The financial statements on pages 12 to 22 were approved by the Trustees and authorised for issue on 20 January 2022

SUSSEX CRICKET FOUNDATION
BALANCE SHEET
AS AT 31 OCTOBER 2021

Company Number
09592885

	<i>Notes</i>	2021 £	2020 £
Current assets			
Stock	11	-	13,277
Debtors	12	84,474	81,590
Cash at bank and in hand		288,461	261,363
		<u>372,935</u>	<u>356,230</u>
Current liabilities			
Creditors: amounts falling due within one year	13	(87,979)	(201,245)
Net current assets		<u>284,956</u>	<u>154,985</u>
Total assets less current liabilities		<u>284,956</u>	<u>154,985</u>
Funds			
Unrestricted funds	14,15	249,956	121,247
Unrestricted Designated funds	14,15	35,000	-
Restricted funds	14,15	-	33,738
		<u>284,956</u>	<u>154,985</u>

The financial statements on pages 12 to 22 were approved by the Trustees and authorised for issue on 20 January 2022 and are signed on its behalf by:



J Filby
Chair & Trustee



N Russell
Trustee

SUSSEX CRICKET FOUNDATION
STATEMENT OF CASHFLOWS
FOR THE YEAR ENDED 31 OCTOBER 2021

	2021 £	2020 £
Net income for reporting period (as per Statement of Financial Activities)	129,971	7,287
Adjust for:		
Decrease/(increase) in stock	13,277	(13,277)
Increase in debtors	(2,884)	(10,499)
(Decrease)/increase in creditors	(113,266)	62,917
	(102,873)	39,141
Net cash generated by operating activities	27,098	46,428
Change in cash and cash equivalents in the year	27,098	46,428
Cash and cash equivalents brought forward	261,363	214,935
Cash and cash equivalents carried forward	288,461	261,363

SUSSEX CRICKET FOUNDATION

NOTES TO THE AUDITED FINANCIAL STATEMENTS

FOR THE PERIOD ENDED 31 OCTOBER 2021

1. Accounting policies

Charity Information

The charity is a private company limited by guarantee, incorporated in England and Wales (company number: 09592885) and a registered charity in England and Wales (charity number: 1162649). The registered office is The County Ground, Eaton Road, Hove, East Sussex, BN3 3AN.

The charities principal activities and nature of its operations are disclosed in the Chair's report.

Basis of preparation

The financial statements have been prepared 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) (effective 1 January 2019) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

Sussex 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 note(s).

Going Concern

The Trustees have put in place measures to give them confidence that the Charity is and remains a Going Concern. Governance process are in place that includes the establishment of a Finance and Governance Committee that reports to the Board of Trustees which, each month, examines the detailed budgets and medium-term forecasts. The committee have considered the impact of Covid and while its impact on delivery is significant it believes mitigating strategies put in place by management, such as furlough, negate this. The committee also examines the risk register with the senior management team.

Income recognition

Income is recognised when the charity has entitlement to the funds, any performance conditions attached to the item of income have been met, it is probable that the income will be received and the amount can be measured reliably.

Income from other grants comprises 'revenue' grants, and is recognised when the charity has entitlement to the funds, any performance conditions attached to the grants have been met, it is probable that the income will be received and the amount can be measured reliably and is not deferred.

Donated professional services and donated facilities are recognised as income when the charity has control over the item, any conditions associated with the donated item have been met, the receipt of economic benefit from the use by the charity of the item is probable and that economic benefit can be measured reliably. In accordance with the Charities SORP (FRS 102), the general volunteer time of the volunteers is not recognised and refer to the trustees' annual report for more information about their contribution.

On receipt, donated professional services and donated facilities are recognised on the basis of the value of the gift to the charity which is the amount the charity would have been willing to pay to obtain services or facilities of equivalent economic benefit on the open market; a corresponding amount is then recognised in expenditure in the period of receipt.

Income received in advance of the provision of cricket is deferred until the criteria for income recognition are met.

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 Bank.

SUSSEX CRICKET FOUNDATION

NOTES TO THE AUDITED FINANCIAL STATEMENTS (CONTINUED)

FOR THE PERIOD ENDED 31 OCTOBER 2021

1. Accounting policies (Continued)

Expenditure recognition

Expenditure is recognised once there is a legal or constructive obligation to make a payment to a third party, it is probable that settlement will be required and the amount of the obligation can be measured reliably. Expenditure is classified under the following activity headings:

Expenditure on charitable activities includes the costs of performances, exhibitions and other educational activities undertaken to further the purposes of the charity and their associated support costs.

Irrecoverable VAT is charged as a cost against the activity for which the expenditure was incurred.

Fund accounting

Unrestricted funds are available to spend on activities that further any of the purposes of the Charity. Designated funds are unrestricted, but the trustees have designated for specific purposes.

Restricted funds are donations which the donor has specified are to be solely used for particular areas of the Foundation's work or for specific services/projects being undertaken by the Foundation.

Stock

Stocks are stated at the lower of cost and estimated selling price less costs to complete and sell.

Debtors

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

Cash at bank and cash 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.

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.

Financial instruments

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

Pensions

The charity operates a defined contribution scheme and the pension charge represents the amounts payable by the charity to the fund in respect of the year.

Taxation

The Foundation is a registered charitable company and as such its income and gains falling within Sections 471 to 489 of the Corporation Tax Act 2010 or Section 256 of the Taxation of Chargeable Gains Act 1992 are exempt from corporation tax to the extent that they are applied to its charitable objectives.

Termination payment

Termination benefits are recognised immediately as an expense when the company is demonstrably committed to terminate the employment of an employee or to provide termination benefits.

SUSSEX CRICKET FOUNDATION
NOTES TO THE AUDITED FINANCIAL STATEMENTS (CONTINUED)
FOR THE PERIOD ENDED 31 OCTOBER 2021

2. Management estimates and judgements

In the application of the charity's accounting policies, the trustees are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and underlying assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised if the revision affects only that period, or in the period of the revision and future periods if the revision affects both current and future periods.

There were no other specific judgements, estimates and assumptions that were critical to the preparation of these financial statements.

3. Legal status of the Trust

The Foundation is a company limited by guarantee and has no share capital. In the event of the charity being wound up, the liability in respect of the guarantee is limited to £1 for the sole member, Sussex Cricket Limited.

4. Income from donations	2021	2020
	£	£
Donations	37,770	38,093
	37,770	38,093

The income from donations was £37,770 (2020: £38,093) all of which was unrestricted.

The club is grateful for donations from the Sussex Cricket Club Members. All remaining donations were gratefully received and were individually under £10,000. Donations from Trustees were £nil (2021: nil)

5. Analysis of expenditure on charitable activities

	Participation costs	Foundation central costs	Total 2021	Total 2020
	£	£	£	£
Grants	477,894	-	477,894	505,445
Charitable activities	162	25,732	25,894	45,604
Support costs	-	209,816	209,816	243,010
Governance costs	-	9,913	9,913	9,188
Total	478,056	245,461	723,517	803,247

The expenditure on Participation activities was £478,056 (2020: £507,633) and the expenditure on Central activity was £245,461 (2020: £295,614) of which £529,168 (2020: £549,704) is restricted and £194,349 (2020: £253,543) is unrestricted.

SUSSEX CRICKET FOUNDATION
NOTES TO THE AUDITED FINANCIAL STATEMENTS (CONTINUED)
FOR THE PERIOD ENDED 31 OCTOBER 2021

6. Summary analysis of Income/(expenditure) and related income for charitable activities

This table shows the cost of the two main charitable activities and the sources of income directly to support those activities.

	Participation costs	Foundation central costs	Total 2021	Total 2020
	£	£	£	£
Charitable Activity Costs	(478,056)	(245,461)	(723,517)	(803,247)
ECB Grants	327,708	-	327,708	249,406
Other Grants	236,430	130,916	367,346	408,875
Charitable Activities Income	31,110	89,554	120,664	114,160
Donations	-	25,270	25,270	38,093
Legacies	-	12,500	12,500	-
Net Income/(expenditure)	117,192	12,779	129,971	7,287

Other grants comprise of grants made by private individuals, companies and schemes for the activity of the Foundation.

The income from Participation activities was £595,248 (2020: £522,055) and the income from Central activity was £258,240 (2020: £288,480) of which £492,049 (2020: £420,163) is restricted and £361,439 (2020: £390,371) is unrestricted.

7. Analysis of governance and support costs

The Foundations support costs relates to costs of operating the Foundation, Blackstone, the Academy and seeking future opportunities thus this is allocated against upkeep of the Foundation as the Foundation does not consider it equitable to allocate these costs against the individual activity lines of the Foundation.

Governance costs comprise both the audit fees and fees paid to the auditors for non-audit services and thus are allocated against the upkeep of the Foundation following the same reasoning of the support costs.

8. Net Income for the year	2021	2020
	£	£
This is stated after charging:		
Audit fees	9,000	6,700
Fees to the Auditor for Non-audit Services	1,320	1,000

SUSSEX CRICKET FOUNDATION
NOTES TO THE AUDITED FINANCIAL STATEMENTS (CONTINUED)
FOR THE PERIOD ENDED 31 OCTOBER 2021

9. Analysis of staff costs, staff numbers trustee remuneration and the cost of key management personnel

	2021	2020
	£	£
Salaries and wages	387,613	392,166
Social security costs	29,581	29,888
Pension costs	14,550	13,294
	431,744	435,348

No employee received remuneration exceeding £60,000 during the period (2020: nil). Pension costs are allocated to activities in proportion to the related staffing costs incurred.

No Trustees received any remuneration or reimbursement of expenses (2020: nil).

The key management personnel of the charity are considered to be the Director of Community Cricket.

The total employee cost of key management personnel of the charity was £51,807 (2020: £54,593) and is set and benchmarked against current market expectations.

10. Staff numbers

	2021	2020
	No.	No.
Participation	16	21
Central	3	3
	19	24

11. Stock

	2021	2020
	£	£
Stock	-	13,277

12. Debtors

	2021	2020
	£	£
Trade Debtors	60,420	56,468
Sundry Debtors	2,550	5,100
Prepayments	20,436	20,022
Amounts owed by parent entity	1,068	-
	84,474	81,590

13. Creditors: amounts falling due within one year

	2021	2020
	£	£
Trade creditors	13,529	10,424
Accruals and deferred income	74,450	190,747
Amounts owed to parent entity	-	74
	87,979	201,245

SUSSEX CRICKET FOUNDATION
NOTES TO THE AUDITED FINANCIAL STATEMENTS (CONTINUED)
FOR THE PERIOD ENDED 31 OCTOBER 2021

13. Creditors: amounts falling due within one year (continued)

Deferred Income

Grant income received has been deferred where it was received in advance of delivery of the projects. Movements during the year were as follows:

	2021 £	2020 £
Balance brought forward at 1 November	151,100	81,704
Amounts received during the year	41,708	151,100
Amounts recognised as income during the year	(151,100)	(81,704)
	<u>41,708</u>	<u>151,100</u>
Balance carried forward at 31 October		

14. Analysis of movements in funds

	<i>Balance at 1 November 2020 £</i>	<i>Income £</i>	<i>Expenditure £</i>	<i>Transfers £</i>	<i>Balance at 31 October 2021 £</i>
Year ended 31 October 2021					
<i>UNRESTRICTED</i>					
Unrestricted Funds	121,247	361,439	(194,349)	(38,381)	249,956
Designated Funds				35,000	35,000
	<u>121,247</u>	<u>361,439</u>	<u>(194,349)</u>	<u>(48,493)</u>	<u>284,956</u>
<i>RESTRICTED</i>					
Participation	33,738	492,049	(529,168)	3,381	-
TOTAL FUNDS	<u>154,985</u>	<u>853,488</u>	<u>(723,517)</u>	<u>-</u>	<u>284,956</u>
	<i>Balance at 1 November 2019 £</i>	<i>Income £</i>	<i>Expenditure £</i>	<i>Transfers £ £</i>	<i>Balance at 31 October 2020 £</i>
Year ended 31 October 2020					
<i>UNRESTRICTED</i>					
Unrestricted Funds	13,859	390,371	(253,543)	(29,440)	121,247
<i>RESTRICTED</i>					
Participation	163,279	420,163	(549,704)		33,738
Education	(29,440)	-	-	29,440	-
	<u>133,839</u>	<u>420,163</u>	<u>(549,704)</u>	<u>29,440</u>	<u>33,738</u>
TOTAL FUNDS	<u>147,698</u>	<u>810,534</u>	<u>(803,247)</u>	<u>-</u>	<u>154,985</u>

SUSSEX CRICKET FOUNDATION
NOTES TO THE AUDITED FINANCIAL STATEMENTS (CONTINUED)
FOR THE PERIOD ENDED 31 OCTOBER 2021

14. Analysis of movements in funds (continued)

The unrestricted funds are for the use in pursuit of the charity's objects and the balance arises from the unrestricted income received and expenditure incurred in the period.

Designated funds are unrestricted reserves the trustees have designated for specific purposes: Crawley Urban Plan £25,000 (2020: nil) to improve cricket facilities in the Crawley area and the establishment of the Champions Fund £10,000 (2020: nil) to provide financial bursaries for talented cricketers enabling them to participate in the Sussex Cricket performance pathway.

The restricted Funds are those elements of the grants from the England & Wales Cricket Board and other funders where income has been received in advance of the delivery of specific projects.

Education formally has run at a deficit. A decision was made to stop running the No Boundaries programme and unrestricted funds have been used to clear the deficit brought forward.

15. Analysis of current assets/liabilities between funds

<i>Fund balances at 31 October 2021 are represented by:</i>	<i>Unrestricted funds £</i>	<i>Designated funds £</i>	<i>Restricted funds £</i>	<i>Total Funds £</i>
Cash at bank and in hand	253,461	35,000	-	288,461
Other net liabilities	(3,505)	-	-	(3,505)
	249,956	35,000	-	284,956
<i>Fund balances at 31 October 2020 are represented by:</i>	<i>Unrestricted funds £</i>	<i>Designated funds £</i>	<i>Restricted funds £</i>	<i>Total Funds £</i>
Cash at bank and in hand	76,525	-	184,838	261,363
Other net current assets / (liabilities)	44,722	-	(151,100)	(106,378)
	121,247	-	33,738	154,985

16. Financial Instruments

	2021 £	2020 £
Carrying amount of financial assets		
Debt instruments measured at amortised cost	62,970	61,568
Financial assets held at amortise cost are comprised of Sundry Debtors only.		
Carrying amount of financial liabilities		
Measured at amortised cost	46,271	50,071
Financial liabilities held at amortise cost are comprised of trade creditors and accruals.		

SUSSEX CRICKET FOUNDATION
NOTES TO THE AUDITED FINANCIAL STATEMENTS (CONTINUED)
FOR THE PERIOD ENDED 31 OCTOBER 2021

17. Ultimate Parent Company

The charity is a 100% subsidiary of Sussex Cricket Limited, a company registered in England and Wales which itself is a club registered under the Co-operative and Community Benefit Societies Act 2014 and limited by shares. Sussex Cricket Limited is owned entirely by its members and thus it is not considered to have any ultimate controlling party. Sussex Cricket Limited's Mutuals Public Register number is 30143, and its activities relate to the provision of cricket services. Consolidated financial statements for Sussex Cricket Limited which the Foundations results are included in can be obtained from their address which is the following; Sussex Cricket Limited, The County Ground, Eaton Road, Hove, BN3 3AN.

18. Related Party Transactions

During the year the Foundation made purchases from Sussex Cricket Limited of £335,337 (2020: £537,351). At the balance sheet date £1,068 was owed by Sussex Cricket Limited to Sussex Cricket Foundation which is included in Debtors (2020: £74) was owed to Sussex Cricket Limited which is included in Creditors.

SUSSEX CRICKET FOUNDATION

England & Wales - Charity number 1162649

Accounts

**SUSSEX CRICKET FOUNDATION
(A COMPANY LIMITED BY GUARANTEE)**

**ANNUAL REPORT AND
FINANCIAL STATEMENTS
FOR THE YEAR ENDED
31 OCTOBER 2020**

SUSSEX CRICKET FOUNDATION

REFERENCE AND ADMINISTRATION

Charity Name	Sussex Cricket Foundation (A company limited by guarantee)
Company Number	09592885 (England and Wales)
Charity Number	1162649
Registered Office	County Ground Eaton Road Hove BN3 3AN
Directors / Trustees	Daniel Oliver Nigel Russell John Abbott David Dumigan Gary Stanley Andrew Dalby-Welsh Ishtiaq Jalal Katherine Cooper Elizabeth Ager Jonathan Filby John Barclay Abi Sakande
Company Secretary	Nigel Russell
Independent Auditor	Mazars LLP 2 nd Floor, 6 Sutton Plaza Sutton Court Road Sutton Surrey SM1 4FS

SUSSEX CRICKET FOUNDATION

CHAIR'S REPORT FOR THE YEAR ENDED 31 OCTOBER 2020

I am pleased to present this fifth annual report of the Sussex Cricket Foundation.

After three successful years in the role of Director of Community Cricket, a post which includes executive responsibility for the day to day running of the Foundation, Chris Coleman left us to join Surrey Cricket Board in April. After a successful interim period, we were delighted to appoint Gary Wallis-Tayler as his successor. As can be seen in the report on Achievements and Objectives, the Foundation has continued to change lives through cricket by using the game of cricket and the Sussex Cricket brand to deliver accessible and enjoyable opportunities that grow the sport, tackle inequalities, improve health and wellbeing and enable people to fulfil their potential. My sincere thanks go to both Chris Coleman for his excellent work for Sussex Cricket and to Gary Wallis-Tayler and his team for all that they have achieved this year.

It is pleasing to report that despite the impact of the Covid 19 crisis we have continued to consolidate our financial model which enables us to deliver key priorities with a strong focus on increasing participation in cricket in the county. This is clearly reflected both in this year's financial results and that we have been able to set a budget for the next year which will continue the return to prudent levels of reserves by the end of 2024. I am particularly grateful to Alan Bradshaw, Finance Director and David Dumigan, the Finance Trustee, who have both contributed significant time and expertise to ensure these successful financial results. I must also again pay tribute to Nigel Russell, our honorary secretary who does so much in support of our objects.

The Foundation is playing a critical part in the achievement of Sussex Cricket's purpose to create passion for cricket in Sussex and despite the loss of the first half of the season due to restrictions arising from the pandemic we can again report this year, both a growth in participation by men and women in cricket and a growth in the number of cricket clubs in the county with five new clubs joining the League for the 2021 season. Our annual player survey continues to provide the data to enable us to ensure that the League provides the type of cricket that players want to play at the times and this year led directly to the successful inauguration of the Sussex Slam competitions for both men and women's teams, with a very successful Finals Day being held at Horsham Cricket Club. It will return in 2021.

We have had another successful year of fundraising with over £200,000 raised for the Foundation through a variety of methods including the SCF Vice Presidents who each make annual charitable donations of at least £1,000 and through the Sussex Cricket Christmas Lunch with Kevin Keegan in November 2019, which raised over £50,000 for the Foundation. We hope that event will return in December 2021.

Sporting Memories, the programme in which we work with older people to address loneliness and dementia continued despite the need to transfer to remote sessions utilising "zoom" and we are pleased to have implemented two new programmes, "In The Bag" and "Tea For Two" to address Food Poverty issues in the county.

Jon Filby
Chair

SUSSEX CRICKET FOUNDATION

TRUSTEES' REPORT (CONTINUED) FOR THE YEAR ENDED 31 OCTOBER 2020

The Trustees present their annual report together with the financial statements of the Charity for the year ending 31 October 2020 which are also prepared to meet the requirements for a directors' report and accounts for Companies Act purposes.

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 Finance Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2015).

Structure, Governance and Management

Sussex Cricket Limited appoints the Foundation's Trustees and it devolves power to those Trustees to meet its charitable Objects. The SCF Board of Trustees meets routinely at least once a quarter. A number of committees and working groups have been set up to monitor, challenge, assist and advise the work of the executive team. These are:

- Governance and Finance Committee;
- Fundraising Committee;
- Grant Giving Committee;
- 1st Central Sussex Cricket League.

Structural development within Sussex Cricket has required that these committees and their Terms of Reference should be reviewed at least annually. A designated Trustee has been appointed to chair each of the above, together with one who leads on communications. Additionally, one of the Trustees has assumed the responsibility for advising the Trustees on financial matters (David Dumigan) and another Trustee acts as the Company Secretary (Nigel Russell), with specific responsibilities on compliance, charity and company law. The day-to-day operation of the Foundation is carried out by Territory Managers and officers, under the supervision of the Director of Community Cricket who reports to both the SCL Chief Executive and the Charity's Chair.

The Trustees review not only the application of statutory compliance and best practice, but also the major risks to which the Foundation is exposed and, in concert with SCL, they put in place safeguards and policies to mitigate those risks. The Trustees have no financial interest in the surplus or assets of the Foundation and receive no remuneration from it. The Directors, who are the Foundation's Trustees, and the senior management team comprise the key management personnel of the charity, in charge of directing, controlling, running and operating the Foundation on a day-to-day basis. All Directors give their time freely and no Director received remuneration in the year. Details of other key management personnel's remuneration is disclosed in Note 9.

On appointment, Trustees are provided with a comprehensive information pack and guidelines on trusteeship. Induction sessions are arranged to familiarise new Trustees with the Foundation's operations and practices.

The members of the SCF Board, during the reporting period, who are Trustees of the Charity's activities and Directors of the Company for the purposes of the Companies Act 2006, are as follows:

John Abbott (Retired 31 st March 2020)	Jon Filby (Chair)
Elizabeth Ager	Ishtiaq Jalal
John Barclay (Appointed 1 st April 2020)	Daniel Oliver (Ex-Officio SCL Board of Directors)
Katherine Cooper	Nigel Russell (Company Secretary)
Andrew Dalby-Welsh	Gary Stanley (Ex-Officio SCL Board of Directors)
David Dumigan (Finance Trustee)	Abi Sakande (Appointed 1 st January 2021)

SUSSEX CRICKET FOUNDATION

TRUSTEES' REPORT (CONTINUED) FOR THE YEAR ENDED 31 OCTOBER 2020

Sussex Cricket Foundation is a company limited by guarantee governed by its Memorandum and Articles of Association dated 15 May 2015. It is a registered as a charity with the Charity Commission.

Charitable Objects

The Objects for which the Foundation is established are for the public benefit through promoting community participation in healthy recreation; providing facilities for sport and recreation for all to enhance their quality of life; and advancing the education of all.

Activities and Objectives

The Charity fulfils its charitable Objects through the operations of the Sussex Cricket Foundation.

The reporting period is the fifth of the Foundation's existence and it set itself the following objectives during that period:

1. To provide enjoyable, structured and competitive playing opportunities within recreational cricket in Sussex
2. To create inclusive and accessible opportunities for all people across Sussex regardless of ability, age, gender, ethnic origin or sexual orientation.
3. To use the power of cricket as a vehicle for achieving social good.

The Foundation achieves these aims and objectives by reaching local communities to harness the charitable, health & wellbeing and individual benefits that cricket can offer.

Achievements and Performance

Due to the COVID pandemic, 2020 was a challenging but equally rewarding year for the Sussex Cricket Foundation.

In March 2020, the Country went into a national lockdown, which saw our physical delivery suspended and majority of Foundation staff placed on 'furlough' leave. The ongoing pandemic eventually ended all our Chance to Shine and Lord Taverners delivery for the 2019-20 academic year.

At the start of the pandemic, we worked towards the following objectives with support from the ECB – *Protect, Prepare and Play*.

Our first objective was to ensure we protected our staff, our organisation, and our network. We managed to successfully protect all our 183 affiliated league and non-league clubs by regular communications, club webinars using new communication platforms such as Zoom and personal phone calls to every club from a team of volunteers, to ensure they were unaffected by the pandemic. To help clubs survive the crisis and to help them financially the Foundation helped secure over £600k of grant funding obtained through the Government, Sport England, and the ECB, this went along way to protecting the long-term future of our network.

We were eventually given the go ahead to resume cricketing activity in July and we were indebted to several key people who helped prepare for the safe return of recreational cricket across the County. Thanks to the efforts of the 1st Central Sussex Cricket League Committee, the Sussex Slam, and the Sussex Junior Cricket Festival we managed to ensure organised cricketing opportunities were made available for men, women and junior boys & girls during what would be a shortened season.

SUSSEX CRICKET FOUNDATION

TRUSTEES' REPORT (CONTINUED) FOR THE YEAR ENDED 31 OCTOBER 2020

The playing opportunities that were made available to all was quite incredible and something that we as an organisation were extremely proud of. The main success stories of the summer were:

- Launch of the 1st Central August Cup which saw 635 scheduled fixtures in a 7-week period
- Inaugural Sussex Slam, a midweek t20 competition for Men and Women, which saw over 250 completed fixtures.
- A full Sussex Junior Cricket Festival Programme completed for ages U11 – U16 including the first ever girls only weeks.
- 5 Womens Softball Festivals and 3 Girls Junior Cricket Festivals were completed.
- Our Physical Disability Teams completed D40 matches vs. other counties e.g., Surrey & Kent.
- 9 clubs ran All Star Cricket Programmes for children aged 5-8. Over 50 children also attended our All Stars 'Have a Go' event at Arundel Castle in September.
- Sussex Seniors fixtures completed for over 50s, 60s and 70s.

Despite the ongoing challenges faced by Coronavirus we still managed to develop our community-based initiatives including new projects organised by a Covid-19 working group led by Club President, Sir Rod Aldridge. This included:

- Sporting Memories sessions that use remembrance work and light physical activity to help tackle dementia and address social isolation continued to run using ZOOM.
- Our 'In the Bag' scheme launched in partnership with Brighton & Hove Food Partnership, which saw 1250 food bags delivered to families in need in the City.
- Clubs were encouraged to run our Tea 4 Two initiative which supported local food banks to aid food poverty in their local communities.
- Supporting clubs with their own club fundraising initiatives.
- An online platform to be created to support Mental Health & Wellbeing, this is to be launched in 2021 and rolled out to all our affiliated clubs and communities.

The successes of this summer would not have happened without the work of volunteers within our club network. Volunteers in sport are hard to come by and as an organisation we felt it was important to recognise these people who give up their own time to ensure cricket runs within their club/community. We teamed up with 1st Central to launch our SCF Covid Heroes Awards which saw 9 categories created. Over 50 nominations were received across the 9 categories and online voting was used to determine the 9 winners which saw over 6000 online votes. We are planning to recognise all nominees with an event at the 1st Central County Ground during 2021.

Towards the end of 2020 the Sussex Cricket Foundation went through some small structural changes following the departure of Chris Coleman as Director of Community Cricket who left the organisation to join Surrey in June. Gary Wallis-Taylor took over on an interim basis and was appointed permanently in October. Following Gary's appointment, the Foundation moved from a '4 Territory' structure to a '3 Territory' structure. This change saw Matt Parsons picking up the 'Central' region with Carl Tupper and Hamish Russell looking after West and East respectively.

With funding confirmed from organisations such as the ECB, Chance to Shine and Lord Taverners Foundation staff slowly started to return to work so delivery could resume in schools and the community from September. Unfortunately, by November the Country was once again placed in a national lockdown which saw all of our programmes placed on hold and staff placed on furlough.

Despite not being able to physically deliver sessions to children we launched our SCF Virtual Schools Cup Competition. The competition is made up of 10 weekly skill challenges created by our coaches with schools/children recording their scores online weekly. Weeks 1-5 ran before Christmas with weeks 6 – 10 running in the New Year. Weeks 1-5 saw 26 schools take part with over 5000 entries received which exceeded all our expectations.

SUSSEX CRICKET FOUNDATION

TRUSTEES' REPORT (CONTINUED) FOR THE YEAR ENDED 31 OCTOBER 2020

As we enter to 2021 there will continue to be challenges ahead, especially in the early part of the year. However, we remain fully confident and are excited by the prospect of an exciting year for cricket in the County across all levels of the game.

Public Benefit

The Foundation exists solely for the Public Benefit. Its Objects and its activities deliver that benefit through its many programmes. The Trustees understand the requirement to observe and adhere to the Charity Commission's guidance on Public Benefit (PB1) and they believe that Sussex Cricket Foundation delivers this satisfactorily.

Fundraising

As reported below under *Financial Review*, the impact of Covid-19 has severely restricted fundraising activities in this year. The Foundation has established a Fundraising Committee, chaired by a Trustee and manned by volunteers with significant assistance from the Executive. Funds raised from commercial partnerships, donations, grants and events allow the Foundation to realise its objects and set operational targets. The Committee operates through a set of Terms of Reference approved and adopted by the Trustees. Although the Committee has investigated a proposal to hire a professional fundraiser this idea was not and has not since been introduced. The Trustees have considered the document "Charity Fundraising: A Guide to Trustee Duties (CC20)" and the Committee has considered the Institute of Fundraising's Practical Guide for Trustees. At each Trustees' meeting the Committee Chair presents a report on fundraising activities for the Board's scrutiny. To date no complaints have been received about the Foundation's fundraising activities. Approaches for financial assistance to individuals, companies and organisations in support of the Foundation are made via open advertising or on personal recommendation; bucket collections are passively conducted.

Financial Review

This is the fifth year of operation of SCF which, as a charity, plans to breakeven over the medium term.

The financial statements reveal a surplus for the year of £7,287 (2018/19: £64,218) on income of £810,534 (2018/19: £1,015,386) and ended the year with net assets of £154,985 (2018/19: £147,698). The financial position represents a strong and stable position allowing the Trustees to deliver on the charitable objectives.

Income has, perhaps not surprisingly, decreased by £205k (20%) on the previous year principally due to the significant reduction in donations following the almost complete lack of fundraising events together with funds deferred, due to the pandemic. However, the Foundation is especially grateful to those members who generously donated their membership subscription to SCF which is thankfully received and will be faithfully applied.

Income also includes funds received from central government through the Coronavirus Job Retention Scheme whilst the majority of SCF staff were temporarily released on furlough.

Expenditure decreased by £148k (16%) on the previous year, broadly in line with the reduced level of income.

Principal Funding Sources

The major element of the Foundation's income is secured from the ECB to organise and manage national initiatives within Sussex which were significantly impacted by the pandemic.

In a "normal" year, through the efforts of the Fundraising Committee, the Foundation also secures a significant level of income from donors, benefactors and the running of events, which allows the Trustees to direct resources to further the objectives of the Charity. As this was not a normal year the activities of the Fundraising Committee were held in abeyance but, with an optimistic eye on future activities in 2021, it will return with renewed vigour.

SUSSEX CRICKET FOUNDATION

TRUSTEES' REPORT (CONTINUED) FOR THE YEAR ENDED 31 OCTOBER 2020

Fixed Assets and Capital Investment

The Foundation holds no Fixed Assets and does not, at present, invest in major capital projects.

Reserves Policy

The Trustees have earmarked sufficient cash resources that they feel is prudent to meet the dual needs of the working capital requirements and the mitigation of adverse risks as identified by the Risk Register.

Aside from retaining a prudent amount in reserves the majority of the charity's funds are to be spent in the short term with no funds held for long-term investment.

Restricted Funds

Restricted Funds are those elements of the grants from the England & Wales Cricket Board, Chance2Shine and Lord Taverners where cash has been received in advance of the delivery of specific projects.

Investment Policy

There is no investment policy, as funds are required to meet working capital requirements. However, the Trustees have unrestricted powers of investment under the Foundation's Articles of Association.

Going Concern

The Trustees have put in place measures to give them confidence that the Charity is and remains a Going Concern. Governance processes are in place that includes the establishment of a Governance & Finance Committee that reports to the Board of Trustees that, each month, examines the detailed budgets and forecasts and also assesses the Risk Register with the senior management team. Whilst the Coronavirus pandemic has severely curtailed the activities of the charity the financial outlook is robust through prudent limiting of expenditure to the resources received.

BREXIT

As reported last year and reiterated this year, in the opinion of the Trustees the impact of BREXIT on Sussex Cricket Foundation will be limited as Sussex Cricket Foundation does not engage in activity within the European Union. The Trustees will continue to monitor the situation to ensure that Sussex Cricket Foundation is well placed to adapt to any BREXIT impact.

Statement of disclosure to auditor

So far as the Trustees are aware, there is no relevant audit information of which the auditor is unaware.

The Trustees have taken all necessary steps to make themselves aware of any relevant audit information and to establish that the auditors are aware of that information.



By order of the Trustees
1st Central County Ground
Eaton Road
HOVE
East Sussex BN3 3AN

NF Russell
Company Secretary & Trustee
28 January 2021

SUSSEX CRICKET FOUNDATION

STATEMENT OF TRUSTEES' RESPONSIBILITIES FOR THE YEAR ENDED 31 OCTOBER 2020

The Trustees (who are also directors of Sussex Cricket Foundation for the purposes of company law) are responsible for preparing the Annual 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 year that give a true and fair view of the state of affairs of the charitable company and of the income and expenditure of the charitable company for that period. In preparing these financial statements, the Trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements;
- prepare the financial statements on the Going Concern basis unless it is inappropriate to presume that the charitable Company will continue in business.

The Trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charitable Company and enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charitable Company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

INDEPENDENT AUDITOR'S REPORT TO THE TRUSTEES OF SUSSEX CRICKET FOUNDATION (CONTINUED)

Opinion

We have audited the financial statements of Sussex Cricket Foundation (the 'charity') for the year ended 31 October 2020 which comprise of the Statement of Financial Activities, the Balance Sheet, the Statement of Cashflows and notes to the financial statements, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" (United Kingdom Generally Accepted Accounting Practice).

In our opinion, the financial statements:

- give a true and fair view of the state of the charity's affairs as at 31 October 2020 and of its income and expenditure for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Companies Act 2006.

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the Auditor's responsibilities for the audit of the financial statements section of our report. We are independent of the charity in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Conclusions relating to going concern

We have nothing to report in respect of the following matters in relation to which the ISAs (UK) require us to report to you where:

- the Trustees' use of the going concern basis of accounting in the preparation of the financial statements is not appropriate; or
- the Trustees have not disclosed in the financial statements any identified material uncertainties that may cast significant doubt about the charity's ability to continue to adopt the going concern basis of accounting for a period of at least twelve months from the date when the financial statements are authorised for issue.

Other information

The Trustees are responsible for the other information. The other information comprises the information included in the annual report, other than the financial statements and our auditor's report thereon. Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether there is a material misstatement in the financial statements or a material misstatement of the other information. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

INDEPENDENT AUDITOR'S REPORT TO THE TRUSTEES OF SUSSEX CRICKET FOUNDATION (CONTINUED)

Opinions on other matters prescribed by the Companies Act 2006

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

- the information given in the Trustees' Report which includes the Directors' Report prepared for the purposes of company law, for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- the Directors' Report included within the Trustees' Report has been prepared in accordance with applicable legal requirements.

Matters on which we are required to report by exception

In light of the knowledge and understanding of the charity and its environment obtained in the course of the audit, we have not identified material misstatements in the Directors' Report included within the Trustees' Report.

We have nothing to report in respect of the following matters in relation to which the Companies Act 2006 requires us to report to you if, in our opinion:

- adequate and proper accounting records have not been kept, or returns adequate for our audit have not been received from branches not visited by us; or
- the financial statements are not in agreement with the accounting records and returns; or
- certain disclosures of trustees' remuneration specific by law are not made; or
- we have not received all the information and explanations we require for our audit.
- the trustees were not entitled to take advantage of the small companies' exemption from the requirement to prepare a Strategic Report.

Responsibilities of Trustees

As explained more fully in the Trustees' responsibilities statement set out on page 9, the Trustees (who are also the Directors of the charitable company for the purposes of company law) are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the Trustees are responsible for assessing the charity's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the trustees either intend to liquidate the charity or to cease operations, or have no realistic alternative but to do so.

Auditor's responsibilities for the audit of the financial statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

A further description of our responsibilities for the audit of the financial statements is located on the Financial Reporting Council's website at www.frc.org.uk/auditorsresponsibilities. This description forms part of our auditor's report.

INDEPENDENT AUDITOR'S REPORT TO THE TRUSTEES OF SUSSEX CRICKET FOUNDATION (CONTINUED)

Use of the audit report

This report is made solely to the charitable company members as a body in accordance with Chapter 3 of Part 16 of the Companies Act 2006. Our audit work has been undertaken so that we might state to the charitable company's trustees those matters we are required to state to them in an auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charitable company, the charitable company's members as a body and the charitable companies trustees as a body, for our audit work, for this report, or for the opinions we have formed.

Signed:


Nicola Wakefield (Feb 17, 2021 10:43 GMT)

Nicola Wakefield
(Senior Statutory Auditor)
for and on behalf of
Mazars LLP
Chartered Accountants and Statutory Auditor
2nd Floor, 6 Sutton Plaza
Sutton Court Road
Sutton
Surrey
SM1 4FS

Date: Feb 17, 2021

SUSSEX CRICKET FOUNDATION
STATEMENT OF FINANCIAL ACTIVITIES (INCLUDING INCOME AND EXPENDITURE
ACCOUNT)
FOR THE YEAR ENDED 31 OCTOBER 2020

	<i>Notes</i>	Unrestricted Funds	Restricted Funds	Total Funds 2020	Total Funds 2019
		£	£	£	£
Income:					
Donations	4, 6	38,093	-	38,093	242,369
Grants	6	240,138	418,143	658,281	651,287
Income from charitable activities:					
Operation of Foundation activities	6	112,140	2,020	114,160	121,730
Total income		390,371	420,163	810,534	1,015,386
Expenditure on charitable activities:					
Operation of Foundation activities	5, 6, 7	(253,543)	(549,704)	(803,247)	(951,168)
Total expenditure		(253,543)	(549,704)	(803,247)	(951,168)
Net income/(expenditure)	8	136,828	(129,541)	7,287	64,218
Transfers between funds	14	(29,440)	29,440	-	-
Net movement in funds		107,388	(100,101)	7,287	64,218
Reconciliation of funds:					
Total Funds at 1 November 2019		13,859	133,839	147,698	83,480
Total Funds at 31 October 2020	14, 15	121,247	33,738	154,985	147,698

The financial statements on pages 13 to 22 were approved by the Trustees and authorised for issue on 28 January 2021

SUSSEX CRICKET FOUNDATION
BALANCE SHEET
AS AT 31 OCTOBER 2020

Company Number
09592885

	<i>Notes</i>	2020 £	2019 £
Current assets			
Stock	11	13,277	-
Debtors	12	81,590	71,091
Cash at bank and in hand		261,363	214,935
		<u>356,230</u>	<u>286,026</u>
Current liabilities			
Creditors: amounts falling due within one year	13	(201,245)	(138,328)
Net current assets		<u>154,985</u>	<u>147,698</u>
Total assets less current liabilities		<u>154,985</u>	<u>147,698</u>
Funds			
Unrestricted funds	14, 15	121,247	13,859
Restricted funds	14, 15	33,738	133,839
		<u>154,985</u>	<u>147,698</u>

The financial statements on pages 13 to 22 were approved by the Trustees and authorised for issue on 28 January 2021 and are signed on its behalf by:



J Filby
Chair & Trustee



D Oliver
Trustee

SUSSEX CRICKET FOUNDATION
STATEMENT OF CASHFLOWS
FOR THE YEAR ENDED 31 OCTOBER 2020

	2020 £	2019 £
Net income for reporting period (as per Statement of Financial Activities)	7,287	64,218
Adjust for:		
Increase in stock	(13,277)	-
Increase in debtors	(10,499)	(34,708)
Increase in creditors	62,917	65,897
	<u>39,141</u>	<u>31,189</u>
Net cash generated by operating activities	46,428	95,407
Change in cash and cash equivalents in the year	<u>46,428</u>	<u>95,407</u>
Cash and cash equivalents brought forward	214,935	119,528
Cash and cash equivalents carried forward	<u>261,363</u>	<u>214,935</u>

SUSSEX CRICKET FOUNDATION

NOTES TO THE AUDITED FINANCIAL STATEMENTS (CONTINUED)

FOR THE PERIOD ENDED 31 OCTOBER 2020

1. Accounting policies

Charity Information

The charity is a private company limited by guarantee, incorporated in England and Wales (company number: 09592885) and a registered charity in England and Wales (charity number: 1162649). The registered office is The County Ground, Eaton Road, Hove, East Sussex, BN3 3AN.

The charities principal activities and nature of its operations are disclosed in the Chair's report.

Basis of preparation

The financial statements have been prepared 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) (effective 1 January 2015) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

Sussex 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 note(s).

Going Concern

The Trustees have put in place measures to give them confidence that the Charity is and remains a Going Concern. Governance process are in place that includes the establishment of a Finance and Governance Committee that reports to the Board of Trustees which, each month, examines the detailed budgets and medium-term forecasts. The committee have considered the impact of Covid and while its impact on delivery is significant it believes mitigating strategies put in place by management, such as furlough, negate this. The committee also examines the risk register with the senior management team.

Income recognition

Income is recognised when the charity has entitlement to the funds, any performance conditions attached to the item of income have been met, it is probable that the income will be received and the amount can be measured reliably.

Income from other grants comprises 'revenue' grants, and is recognised when the charity has entitlement to the funds, any performance conditions attached to the grants have been met, it is probable that the income will be received and the amount can be measured reliably and is not deferred.

Donated professional services and donated facilities are recognised as income when the charity has control over the item, any conditions associated with the donated item have been met, the receipt of economic benefit from the use by the charity of the item is probable and that economic benefit can be measured reliably. In accordance with the Charities SORP (FRS 102), the general volunteer time of the volunteers is not recognised and refer to the trustees' annual report for more information about their contribution.

On receipt, donated professional services and donated facilities are recognised on the basis of the value of the gift to the charity which is the amount the charity would have been willing to pay to obtain services or facilities of equivalent economic benefit on the open market; a corresponding amount is then recognised in expenditure in the period of receipt.

Income received in advance of the provision of cricket is deferred until the criteria for income recognition are met.

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 Bank.

SUSSEX CRICKET FOUNDATION

NOTES TO THE AUDITED FINANCIAL STATEMENTS (CONTINUED)

FOR THE PERIOD ENDED 31 OCTOBER 2020

1. Accounting policies (Continued)

Expenditure recognition

Expenditure is recognised once there is a legal or constructive obligation to make a payment to a third party, it is probable that settlement will be required and the amount of the obligation can be measured reliably. Expenditure is classified under the following activity headings:

Expenditure on charitable activities includes the costs of performances, exhibitions and other educational activities undertaken to further the purposes of the charity and their associated support costs.

Irrecoverable VAT is charged as a cost against the activity for which the expenditure was incurred.

Fund accounting

Unrestricted funds are available to spend on activities that further any of the purposes of the Charity. Restricted funds are donations which the donor has specified are to be solely used for particular areas of the Foundation's work or for specific services/projects being undertaken by the Foundation.

Stock

Stocks are stated at the lower of cost and estimated selling price less costs to complete and sell.

Debtors

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

Cash at bank and cash 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.

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.

Financial instruments

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

Pensions

The charity operates a defined contribution scheme and the pension charge represents the amounts payable by the charity to the fund in respect of the year.

Taxation

The Foundation is a registered charitable company and as such its income and gains falling within Sections 471 to 489 of the Corporation Tax Act 2010 or Section 256 of the Taxation of Chargeable Gains Act 1992 are exempt from corporation tax to the extent that they are applied to its charitable objectives.

Termination payment

Termination benefits are recognised immediately as an expense when the company is demonstrably committed to terminate the employment of an employee or to provide termination benefits.

SUSSEX CRICKET FOUNDATION
NOTES TO THE AUDITED FINANCIAL STATEMENTS (CONTINUED)
FOR THE PERIOD ENDED 31 OCTOBER 2020

2. Management estimates and judgements

In the application of the charity's accounting policies, the trustees are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and underlying assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised if the revision affects only that period, or in the period of the revision and future periods if the revision affects both current and future periods.

There were no other specific judgements, estimates and assumptions that were critical to the preparation of these financial statements.

3. Legal status of the Trust

The Foundation is a company limited by guarantee and has no share capital. In the event of the charity being wound up, the liability in respect of the guarantee is limited to £1 for the sole member, Sussex Cricket Limited.

4. Income from donations	2020	2019
	£	£
Donations	38,093	242,369
	38,093	242,369

The income from donations was £38,093 (2019: £242,369) all of which was unrestricted.

The club is grateful for donations from the Sussex Cricket Club Members and for a Legacy of £150,000 received in 2019. All remaining donations were gratefully received and were individually under £10,000.

5. Analysis of expenditure on charitable activities

	Participation costs	Foundation central costs	Total 2020	Total 2019
	£	£	£	£
Grants	505,445	-	505,445	599,570
Charitable activities	2,188	43,416	45,604	36,271
Support costs	-	243,010	243,010	309,080
Governance costs	-	9,188	9,188	6,247
Total	507,633	295,614	803,247	951,168

The expenditure on Participation activities was £507,633 (2019: £599,682) and the expenditure on Central activity was £295,614 (2019: £351,486) of which £549,704 (2019: £599,682) is restricted and £253,543 (2019: £351,486) is unrestricted.

SUSSEX CRICKET FOUNDATION
NOTES TO THE AUDITED FINANCIAL STATEMENTS (CONTINUED)
FOR THE PERIOD ENDED 31 OCTOBER 2020

6. Summary analysis of Income/(expenditure) and related income for charitable activities

This table shows the cost of the three main charitable activities and the sources of income directly to support those activities.

	Participation costs	Foundation central costs	Total 2020	Total 2019
	£	£	£	£
Charitable Activity Costs	(507,633)	(295,614)	(803,247)	(951,168)
ECB Grants	249,406	-	249,406	208,610
Other Grants	267,587	141,289	408,875	442,676
Charitable Activities Income	5,062	109,098	114,160	121,731
Donations	-	38,093	38,093	242,369
Net Income/(expenditure)	14,422	(7,135)	7,287	64,218

Other grants comprise of grants made by private individuals, companies and schemes for the activity of the Foundation.

The income from Participation activities was £522,055 (2019: £690,062) and the income from Central activity was £288,480 (2019: £325,324) of which £420,163 (2019: £690,062) is restricted and £390,371 (2019: 325,324) is unrestricted.

7. Analysis of governance and support costs

The Foundations support costs relates to costs of operating the Foundation, Blackstone, the Academy and seeking future opportunities thus this is allocated against upkeep of the Foundation as the Foundation does not consider it equitable to allocate these costs against the individual activity lines of the Foundation.

Governance costs comprise both the audit fees and fees paid to the auditors for non-audit services and thus are allocated against the upkeep of the Foundation following the same reasoning of the support costs.

8. Net Income for the year	2020	2019
	£	£
This is stated after charging:		
Audit fees	6,700	6,300
Fees to the Auditor for Non-audit Services	1,000	775

SUSSEX CRICKET FOUNDATION
NOTES TO THE AUDITED FINANCIAL STATEMENTS (CONTINUED)
FOR THE PERIOD ENDED 31 OCTOBER 2020

9. Analysis of staff costs, staff numbers trustee remuneration and the cost of key management personnel

	2020	2019
	£	£
Salaries and wages	392,166	381,695
Social security costs	29,888	32,264
Pension costs	13,294	14,969
	435,348	428,928

No employee received remuneration exceeding £60,000 during the period (2019: nil). Pension costs are allocated to activities in proportion to the related staffing costs incurred.

No Trustees received any remuneration or reimbursement of expenses (2019: nil).

The key management personnel of the charity are considered to be the Director of Community Cricket.

The total employee cost of key management personnel of the charity was £54,593 (2019: £56,492) and is set and benchmarked against current market expectations.

10. Staff numbers

	2020	2019
	No.	No.
Participation	21	20
Education	-	-
Central	3	3
	24	23

11. Stock

	2020	2019
	£	£
Stock	13,277	-

12. Debtors

	2020	2019
	£	£
Sundry Debtors	61,568	47,316
Prepayments	20,022	23,775
	81,590	71,091

13. Creditors: amounts falling due within one year

	2020	2019
	£	£
Trade creditors	10,424	29,246
Accruals and deferred income	190,747	104,943
Amounts owed to parent entity	74	4,139
	201,245	138,328

SUSSEX CRICKET FOUNDATION
NOTES TO THE AUDITED FINANCIAL STATEMENTS (CONTINUED)
FOR THE PERIOD ENDED 31 OCTOBER 2020

13. Creditors: amounts falling due within one year (continued)

Deferred Income

Grant income received has been deferred where it was received in advance of delivery of the projects. Movements during the year were as follows:

	2020 £	2019 £
Balance brought forward at 1 November	81,704	54,123
Amounts received during the year	151,100	81,704
Amounts recognised as income during the year	(81,704)	(54,123)
Balance carried forward at 31 October	<u>151,100</u>	<u>81,704</u>

14. Analysis of movements in funds

	<i>Balance at 1 November 2019 £</i>	<i>Income £</i>	<i>Expenditure £</i>	<i>Transfers £</i>	<i>Balance at 31 October 2020 £</i>
Year ended 31 October 2020					
<i>UNRESTRICTED</i>					
Unrestricted Funds	13,859	390,371	(253,543)	(29,440)	121,247
<i>RESTRICTED</i>					
Participation	163,279	420,163	(549,704)		33,738
Education	(29,440)	-	-	29,440	-
	133,839	420,163	(549,704)	29,440	33,738
TOTAL FUNDS	147,698	810,534	(803,247)	-	154,985
	<i>Balance at 1 November 2018 £</i>	<i>Income £</i>	<i>Expenditure £</i>	<i>Balance at 31 October 2019 £</i>	
Year ended 31 October 2019					
<i>UNRESTRICTED</i>					
Unrestricted Funds	40,021	325,324	(351,486)	13,859	
<i>RESTRICTED</i>					
Participation	72,899	690,062	(599,682)	163,279	
Education	(29,440)	-	-	(29,440)	
	43,459	690,062	(599,682)	133,839	
TOTAL FUNDS	83,480	1,015,386	(951,168)	147,698	

The unrestricted funds are for the use in pursuit of the charity's objects and the balance arises from the unrestricted income received and expenditure incurred in the period.

The restricted Funds are those elements of the grants from the England & Wales Cricket Board and other funders where income has been received in advance of the delivery of specific projects.

Education formally has run at a deficit. A decision was made to stop running the No Boundaries programme and unrestricted funds have been used to clear the deficit brought forward.

SUSSEX CRICKET FOUNDATION
NOTES TO THE AUDITED FINANCIAL STATEMENTS (CONTINUED)
FOR THE PERIOD ENDED 31 OCTOBER 2020

15. Analysis of current assets/liabilities between funds

<i>Fund balances at 31 October 2020 are represented by:</i>	<i>Unrestricted funds</i>	<i>Restricted funds</i>	<i>Total Funds</i>
	£	£	£
Cash at bank and in hand	76,525	184,838	261,363
Other net current assets / (liabilities)	44,722	(151,100)	(106,378)
	121,247	33,738	154,985

<i>Fund balances at 31 October 2019 are represented by:</i>	<i>Unrestricted funds</i>	<i>Restricted funds</i>	<i>Total Funds</i>
	£	£	£
Cash at bank and in hand	81,096	133,839	214,935
Other net current liabilities	(67,237)	-	(67,237)
	13,859	133,839	147,698

16. Financial Instruments

	2020	2019
	£	£
Carrying amount of financial assets		
Debt instruments measured at amortised cost	61,568	47,316
Financial assets held at amortise cost are comprised of Sundry Debtors only.		
Carrying amount of financial liabilities		
Measured at amortised cost	50,071	50,485
Financial liabilities held at amortise cost are comprised of trade creditors and accruals.		

17. Ultimate Parent Company

The charity is a 100% subsidiary of Sussex Cricket Limited, a company registered in England and Wales which itself is a club registered under the Co-operative and Community Benefit Societies Act 2014 and limited by shares. Sussex Cricket Limited is owned entirely by its members and thus it is not considered to have any ultimate controlling party. Sussex Cricket Limited's Mutuals Public Register number is 30143, and its activities relate to the provision of cricket services. Consolidated financial statements for Sussex Cricket Limited which the Foundations results are included in can be obtained from their address which is the following; Sussex Cricket Limited, The County Ground, Eaton Road, Hove, BN3 3AN.

18. Related Party Transactions

During the year the Foundation made purchases from Sussex Cricket Limited of £537,351 (2019: £500,620). At the balance sheet date £74 was owed to Sussex Cricket Limited by Sussex Cricket Foundation (2019: £4,139) which is included in Creditors.