

**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

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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 <sup>nd</sup> Floor, 6 Sutton Plaza Sutton Court Road Sutton Surrey SM1 4FS

# SUSSEX CRICKET FOUNDATION

## CHAIR'S REPORT FOR THE YEAR ENDED 31 OCTOBER 2021

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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

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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

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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 1<sup>st</sup> 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

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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 1<sup>st</sup> 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

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### *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**  
**1<sup>st</sup> 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**

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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**

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## **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)**

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## **Opinions on other matters prescribed by the Companies Act 2006**

In our opinion, based on the work undertaken in the course of 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)**

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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](http://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

2<sup>nd</sup> 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 £
<b>Income:</b>						
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
<b>Total income</b>		<b>361,439</b>	<b>-</b>	<b>492,049</b>	<b>853,488</b>	<b>810,534</b>
<b>Expenditure on charitable activities:</b>						
Operation of Foundation activities	5,6,7	(194,349)	-	(529,168)	(723,517)	(803,247)
<b>Total expenditure</b>		<b>(194,349)</b>	<b>-</b>	<b>(529,168)</b>	<b>(723,517)</b>	<b>(803,247)</b>
<b>Net income/(expenditure)</b>	8	<b>167,090</b>	<b>-</b>	<b>(37,119)</b>	<b>129,971</b>	<b>7,287</b>
Transfers between funds	14	(38,381)	35,000	3,381	-	-
<b>Net movement in funds</b>		<b>128,709</b>	<b>35,000</b>	<b>(33,738)</b>	<b>129,971</b>	<b>7,287</b>
Reconciliation of funds:						
Total Funds at 1 November 2020		121,247	-	33,738	154,985	147,698
<b>Total Funds at 31 October 2021</b>	14,15	<b>249,956</b>	<b>35,000</b>	<b>-</b>	<b>284,956</b>	<b>154,985</b>

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>	<b>2021</b> £	<b>2020</b> £
<b>Current assets</b>			
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>
<b>Current liabilities</b>			
Creditors: amounts falling due within one year	13	(87,979)	(201,245)
<b>Net current assets</b>		<u>284,956</u>	<u>154,985</u>
<b>Total assets less current liabilities</b>		<u>284,956</u>	<u>154,985</u>
<b>Funds</b>			
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**

	<b>2021 £</b>	<b>2020 £</b>
<b>Net income for reporting period (as per Statement of Financial Activities)</b>	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
	<u>(102,873)</u>	<u>39,141</u>
<b>Net cash generated by operating activities</b>	27,098	46,428
<b>Change in cash and cash equivalents in the year</b>	<u>27,098</u>	<u>46,428</u>
Cash and cash equivalents brought forward	261,363	214,935
<b>Cash and cash equivalents carried forward</b>	<u>288,461</u>	<u>261,363</u>

# **SUSSEX CRICKET FOUNDATION**

## **NOTES TO THE AUDITED FINANCIAL STATEMENTS**

### **FOR THE PERIOD ENDED 31 OCTOBER 2021**

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#### **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**

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#### **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**

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**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.

<b>4. Income from donations</b>	<b>2021</b>	<b>2020</b>
	<b>£</b>	<b>£</b>
Donations	37,770	38,093
	<b>37,770</b>	<b>38,093</b>

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**

	<b>Participation costs</b>	<b>Foundation central costs</b>	<b>Total 2021</b>	<b>Total 2020</b>
	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
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
<b>Total</b>	<b>478,056</b>	<b>245,461</b>	<b>723,517</b>	<b>803,247</b>

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	-
<b>Net Income/(expenditure)</b>	<b>117,192</b>	<b>12,779</b>	<b>129,971</b>	<b>7,287</b>

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.

<b>8. Net Income for the year</b>	<b>2021</b>	<b>2020</b>
	£	£
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**

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

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**

	<b>2021</b>	<b>2020</b>
	<b>No.</b>	<b>No.</b>
Participation	16	21
Central	3	3
	<b>19</b>	<b>24</b>

**11. Stock**

	<b>2021</b>	<b>2020</b>
	<b>£</b>	<b>£</b>
Stock	-	13,277

**12. Debtors**

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

**13. Creditors: amounts falling due within one year**

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

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

**16. Financial Instruments**

	<b>2021 £</b>	<b>2020 £</b>
<b>Carrying amount of financial assets</b>		
Debt instruments measured at amortised cost	62,970	61,568
Financial assets held at amortise cost are comprised of Sundry Debtors only.		
<b>Carrying amount of financial liabilities</b>		
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**

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**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.