

**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

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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 Ishtiaq Jalal Nigel Russell Abidine Sakande Gary Stanley Andrew Dalby-Welsh
Company Secretary	Alan Bradshaw FCCA
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 2022

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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

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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

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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 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 1<sup>st</sup> 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 1<sup>st</sup> 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

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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 1<sup>st</sup> 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

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

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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 (CONTINUED)**

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## **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)**

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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 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)

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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](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'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

2<sup>nd</sup> 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 £
<b>Income:</b>						
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
<b>Total income</b>		450,104	34,430	607,682	1,092,216	853,488
<b>Expenditure on charitable activities:</b>						
Operation of Foundation activities	5,6,7	(324,544)	(59,213)	(590,298)	(974,055)	(723,517)
<b>Total expenditure</b>		(324,544)	(59,213)	(590,298)	(974,055)	(723,517)
<b>Net income/(expenditure)</b>	8	125,560	(24,783)	17,384	118,161	129,971
Transfers between funds	13	(45,000)	45,000	-	-	-
<b>Net movement in funds</b>		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
<b>Total Funds at 31 October 2022</b>	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>	<b>2022</b> £	<b>2021</b> £
<b>Current assets</b>			
Debtors	11	14,659	84,474
Cash at bank and in hand		523,796	288,461
		<u>538,455</u>	<u>372,935</u>
<b>Current liabilities</b>			
Creditors: amounts falling due within one year	12	(135,338)	(87,979)
<b>Net current assets</b>		<u>403,117</u>	<u>284,956</u>
<b>Total assets less current liabilities</b>		<u>403,117</u>	<u>284,956</u>
<b>Funds</b>			
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**

	<b>2022</b> <b>£</b>	<b>2021</b> <b>£</b>
<b>Net income for reporting period (as per Statement of Financial Activities)</b>	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>
<b>Net cash generated by operating activities</b>	235,335	27,098
<b>Change in cash and cash equivalents in the year</b>	<u>235,335</u>	<u>27,098</u>
Cash and cash equivalents brought forward	288,461	261,363
<b>Cash and cash equivalents carried forward</b>	<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**

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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 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**

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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.



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

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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>2022</b>	<b>2021</b>
	<b>£</b>	<b>£</b>
Donations	169,861	37,770
	<b><u>169,861</u></b>	<b><u>37,770</u></b>

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**

	<b>Participation costs</b>	<b>Foundation central costs</b>	<b>Total 2022</b>	<b>Total 2021</b>
	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
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
<b>Total</b>	<b><u>579,287</u></b>	<b><u>394,768</u></b>	<b><u>974,055</u></b>	<b><u>723,517</u></b>

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
<b>Net Income/(expenditure)</b>	<b>247,263</b>	<b>(129,102)</b>	<b>118,161</b>	<b>129,971</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 £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.

<b>8. Net Income for the year</b>	<b>2022</b>	<b>2021</b>
	£	£
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**

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

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**

	<b>2022</b>	<b>2021</b>
	<b>No.</b>	<b>No.</b>
Participation	19	16
Central	3	3
	<b>22</b>	<b>19</b>

**11. Debtors**

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

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

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

**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:

	<b>2022</b>	<b>2021</b>
	<b>£</b>	<b>£</b>
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)
	<b>18,711</b>	<b>41,708</b>

**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>
<b>Year ended 31 October 2022</b>					
<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
	<b>284,956</b>	<b>484,534</b>	<b>(383,757)</b>	<b>-</b>	<b>385,733</b>
<i>RESTRICTED</i>					
Participation	-	607,682	(590,298)	-	17,384
<b>TOTAL FUNDS</b>	<b>284,956</b>	<b>1,092,216</b>	<b>(974,055)</b>	<b>-</b>	<b>403,117</b>
	<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	-	-	-	-	-
Urban Plans	-	-	-	25,000	25,000
Champions Fund	-	-	-	10,000	10,000
Total Designated Funds	-	-	-	35,000	35,000
	<b>121,247</b>	<b>361,439</b>	<b>(194,349)</b>	<b>(3,381)</b>	<b>284,956</b>
<i>RESTRICTED</i>					
Participation	33,738	492,049	(529,168)	3,381	-
<b>TOTAL FUNDS</b>	<b>154,985</b>	<b>853,488</b>	<b>(723,517)</b>	<b>-</b>	<b>284,956</b>

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)
	<b>330,516</b>	<b>55,217</b>	<b>17,384</b>	<b>403,117</b>
<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)
	<b>249,956</b>	<b>35,000</b>	<b>-</b>	<b>284,956</b>

**15. Financial Instruments**

	<b>2022 £</b>	<b>2021 £</b>
<b>Carrying amount of financial assets</b>		
Debt instruments measured at amortised cost	3,030	62,970
Financial assets held at amortise cost are comprised of Sundry Debtors only.		
<b>Carrying amount of financial liabilities</b>		
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.