

BERKSHIRE CRICKET COMMUNITY FOUNDATION

England & Wales · Charity number 1165948

Details

Status Registered

Legal form CIO

Registered 2016-03-09

Register [View on the Charity Commission register](#)

Contact

Address The Cricket Pavilion
Enborne Street
Newbury
Berkshire
RG14 6TW

Phone 07785722242

Email foundation@berkshirecricketfoundation.org

Website www.berkshirecricketfoundation.org

Activities

Objects: THE OBJECTS OF THE CIO ARE FOR THE BENEFIT OF THE PUBLIC GENERALLY AND, IN PARTICULAR, THE INHABITANTS OF BERKSHIRE AND ITS SURROUNDING AREAS:3.1 TO PROMOTE COMMUNITY PARTICIPATION IN HEALTHY RECREATION IN PARTICULAR BY PROVIDING AND ASSISTING IN PROVIDING FACILITIES FOR AND THE ORGANISING THE PLAYING OF CRICKET AND OTHER SPORT AND GAMES CAPABLE OF PROMOTING HEALTH ("FACILITIES" IN THESE ARTICLES MEANS LAND, BUILDINGS, EQUIPMENT, PERSONNEL AND KNOW-HOW); 3.2 TO PROVIDE AND ASSIST IN PROVIDING FACILITIES FOR SPORT, RECREATION AND OTHER LEISURE TIME OCCUPATION OF SUCH PERSONS WHO HAVE NEED FOR SUCH FACILITIES BY REASON OF THEIR YOUTH, AGE, INFIRMITY OR DISABLEMENT, POVERTY OR SOCIAL ECONOMIC CIRCUMSTANCES OR FOR THE PUBLIC AT LARGE IN THE INTEREST OF SOCIAL WELFARE WITH THE OBJECT OF IMPROVING THEIR CONDITION OF LIFE; 3.3 TO ADVANCE THE EDUCATION OF CHILDREN AND YOUNG PEOPLE THROUGH SUCH MEANS AS THE TRUSTEES THINK FIT; AND 3.4 SUCH CHARITABLE PURPOSES FOR THE PUBLIC BENEFIT AS ARE EXCLUSIVELY CHARITABLE ACCORDING TO THE LAWS OF ENGLAND AND WALES AS THE TRUSTEES MAY FROM TIME TO TIME DETERMINE.

Activities: Benefit Berkshire in developing the game of cricket. It will: - Promote community participation in cricket and recreation. - Provide and assist in providing facilities for cricket and sport, recreation and other leisure time activities in the interest of social welfare.- Advance the cricket and physical education of children and young people

Classification

- **How:** Makes Grants To Individuals, Makes Grants To Organisations, Provides Buildings/facilities/open Space
- **What:** Education/training, Amateur Sport, Recreation
- **Who:** Children/young People, The General Public/mankind

Geography

- Bracknell Forest
- Reading
- Slough
- West Berkshire
- Windsor And Maidenhead
- Wokingham

Finances

Period end	Income	Expenditure	Assets	Employees
2024-09-30	£972,654	£998,880	£275,298	19
2023-09-30	£982,246	£954,016	£301,524	19
2022-09-30	£885,544	£966,177	£273,294	20
2021-09-30	£691,869	£645,029	£353,927	13
2020-09-30	£461,314	£355,110	-	-

Trustees

Name	Role	Appointed
JAYNE HAINES	Chair	2023-05-31
Gulfraz Riaz		2018-01-17
Ian Michael Wood-Smith		2022-05-03
James Anthony Gervase Fulton		2026-01-22
Mandy Lane		2021-07-15
Mark Simmons		2022-05-03
Matthew John Greenough		2026-01-13
Mohammed Ishfaq		2026-01-13
Nigel David Brewster		2021-04-28
Stephen Spencer-Jones		2018-01-17
Susannah Louise Daniel		2026-01-22
Tameena Hussain		2020-10-22
Toby James Lancaster		2026-01-22

Accounts

REGISTERED COMPANY NUMBER: CE006861 (England and Wales)
REGISTERED CHARITY NUMBER: 1165948



**REPORT OF THE TRUSTEES AND
FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30TH SEPTEMBER 2024
FOR
BERKSHIRE CRICKET COMMUNITY FOUNDATION**

Richardson Jones
Chartered Accountants &
Registered Auditors
Mercury House
19-21 Chapel Street
Marlow
Buckinghamshire
SL7 3HN

BERKSHIRE CRICKET COMMUNITY FOUNDATION

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FOR THE YEAR ENDED 30TH SEPTEMBER 2024**

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BERKSHIRE CRICKET COMMUNITY FOUNDATION

REFERENCE AND ADMINISTRATIVE DETAILS FOR THE YEAR ENDED 30TH SEPTEMBER 2024

TRUSTEES

G Riaz
S Spencer-Jones
T Hussain
N D Brewster
M Lane
O Majid
M Simmons
I M Wood-Smith
S M Bartlett (resigned 5.10.23)
J Haines

REGISTERED OFFICE

The Cricket Pavilion
Enborne Street
Newbury
Berkshire
RG14 6TW

REGISTERED COMPANY NUMBER CE006861 (England and Wales)

REGISTERED CHARITY NUMBER 1165948

INDEPENDENT AUDITORS

Richardson Jones
Chartered Accountants &
Registered Auditors
Mercury House
19-21 Chapel Street
Marlow
Buckinghamshire
SL7 3HN

BANKERS

Metro Bank PLC
One Southampton Row
London
WC1B 5HA

Day-to-day management

The trustees delegate day-to-day management to Mark Roche, the charity's Chief Executive.

BERKSHIRE CRICKET COMMUNITY FOUNDATION

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 30TH SEPTEMBER 2024

The trustees who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 30th September 2024. The trustees have adopted the provisions of 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).

Introduction

We continued to drive towards our mission of seeing More People, in More Places, engaged in More Cricket. This included greater focus on growing the diversity of participants through greater work in urban areas, increased activity for Women and Girls cricket opportunities, and continued support to clubs to grow their volunteer workforce. We also maintained our investment in, and the prioritisation of the talent pathway, to support the transition of players into the Men's and Women's professional game.

OBJECTIVES AND ACTIVITIES

Objectives and aims

Berkshire Cricket Community Foundation (Berkshire Cricket) is a Charitable Incorporated Organisation (CIO) and its constitution states that its objects are "for the benefit of the public generally and, in particular, the inhabitants of Berkshire and its surrounding areas:

1.1 to promote community participation in healthy recreation, in particular by providing and assisting in providing facilities for and the organising the playing of cricket and other sport and games capable of promoting health.

1.2 to provide and assist in providing facilities for sport, recreation and other leisure time occupation of such persons who have need for such facilities by reason of their youth, age, infirmity or disablement, poverty, or social economic circumstances or for the public at large in the interest of social welfare with the object of improving their condition of life.

1.3 to advance the education of children and young people through such means as the trustees think fit; and

1.4 such charitable purposes for the public benefit as are exclusively charitable according to the laws of England and Wales as the trustees may from time to time determine."

Significant activities

The charity performs a wide range of cricket activities to achieve these objectives and the trustees have regard to the Charity Commission guidance on public benefit. Activities are split into pillars of:

Participation & Growth - Schools, Community, Clubs - which delivers:

- Chance to Shine programme in Primary and Secondary Schools and in Communities (Street Cricket)
- Marylebone Cricket Club Foundation (MCCF) Hubs across the county to provide free coaching for state-educated children aged 12-16.
- Training courses (often subsidised) to develop the cricket workforce - both volunteers and otherwise
- Diverse Communities programmes in Slough and Reading, providing 'non-traditional' opportunities for children and adults to access cricket activities and engage with organised programmes
- All Stars & Dynamos which offers an initial route into Cricket for children aged 5-11, based at clubs but also in areas of high deprivation and inactivity
- Activity across the SEND schools within the County, linking with Super 1s weekly Hub sessions

Performance Cricket with Boys' and Girls' Pathways and the Men's and Women's County First Team and includes delivering:

- High level coaching to boys and girls in the Performance Pathway
- Tailored, specialist coaching for those players identified as having high potential
- Development programme for players at the younger end of the pathway (Under 10-Under 13)

Public benefit

The trustees are all familiar with and have regard to the Charity Commission guidance "The Essential Trustee: what you need to know, what you need to do" as well as the guidance on "Public Benefit".

BERKSHIRE CRICKET COMMUNITY FOUNDATION

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 30TH SEPTEMBER 2024

STRATEGIC REPORT

Achievement and performance

Schools

The focus of our Schools programme was again to grow the game, with greater priority put on schools with a high number of pupils in receipt of free school meals, and in urban areas. A variety of competition opportunities were available to all schools, to increase the number and breadth of children who experience cricket outside of the school environment.

In all, over 3,000 hours of activity were delivered across the Schools network, with over 50 schools receiving a full half term programme.

Clubs

Clubs were supported through a variety of programmes, all aimed at increasing the availability and quality of the cricket experience. This included working with clubs to enhance facilities through the England Cricket Board (ECB) County Grant Scheme, developing their volunteer workforce through education programmes, and managing the youth cricket match programme.

Community

'Street' programmes continued to be delivered in urban areas, providing free, easy to access opportunities to young children along with competition days. ECB National Programmes were delivered in urban areas, with bursaries for children in receipt of free school meals.

Disability

The Super 1s Hubs, in partnership with the Lords Taverners, continued to grow with four now established across the County. Activity within SEND schools continued to provide access to cricket sessions for children who do not access this in a club setting. We are looking to extend our disability programme to include a representative team for the 2025 season.

Talent Pathway

Our talent pathway again supported players across the county to enhance their skills and perform in a range of training and matchplay environments. We supported a small number of players through our 'hardship fund' which removed some of the financial barriers to participating in the pathway. Highly talented players again made the transition into the professional game with Middlesex Cricket, Hampshire Cricket, Southern Vipers, and the England Cricket pathway.

Investment In Staff

Staff were supported to gain additional qualifications, and team days focused on developing our team values and joint working.

Financial review

Financial position

Overall, income was £973K and spend of £999K - a deficit of £26K. Of this deficit, £10K related to restricted reserves and £10K related to the rent/lease reserve so the impact on free unrestricted reserves was a decrease of £6K.

Unrestricted reserves at 30th September 2024 now stand at £82K.

Together with £73K rent reserve which is non-cash and held against the equivalent pre-payment and the £85K held and designated in case of shutdown this totals the £240K shown on the balance sheet.

The trustees are budgeting to invest the non-designated reserve of £82K over the next 1-3 years.

Principal funding sources

Funding for these activities comes from a variety of funders but the main two which are split out in the accounts below are the England & Wales Cricket Trust (E&WCT, £450K) and Chance to Shine (£144K). We also received £36K from Lords Taverners.

We are grateful to all our funders, large and small.

Reserves policy

The charity will set aside a sum by way of a reserve against unforeseen contingencies.

The purpose of the reserve is to mitigate against negative risk or provide working capital in case of positive risk or opportunity so we can:

A - Meet contractual liabilities in the event of the organisation shutting down

B - Meet programme expenses (including overheads) in the event of failure of programme funder (where we believe the programme should continue in the absence of the programme funder) or where the programme funder pays in arrears

C - Fulfil our organisation values with respect to stability of employment for staff (given multiple time bound programme funding agreements)

D - Cover costs such as long-term sickness and maternity pay as required.

BERKSHIRE CRICKET COMMUNITY FOUNDATION

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 30TH SEPTEMBER 2024

STRATEGIC REPORT

Principal risks and uncertainties

The funding contract with the England & Wales Cricket Board which covered this financial year expired on the 31st January 2025, and details of the 2025-29 agreement show that funding has increased and simplified which allows us to continue our work.

Future plans

We aim to grow and strengthen the game, support communities, and inspire the county. We will:

- Lead and develop the cricket network within Berkshire
- Provide enjoyable, inclusive, and accessible programmes
- Establish and maintain a governance structure to sustain and protect cricket in Berkshire
- Create a player pathway that enables players to reach their potential
- Use cricket to engage with new communities

We have prioritised the following pillars to achieve this:

- Strong foundations
- Normalise Women & Girls' Cricket
- High performing county teams
- More people, more places
- It is not just cricket

These pillars each have separate ambitions and action plans.

This is then supported by a continued focus on support pillars:

- Good Governance
- Financial Sustainability
- Motivated People
- Strong Partnerships
- Inspiring Offers.

Each of these support pillars have ambitions and action plans.

The ambition and strategy of the Berkshire Cricket are set out in a five-year strategy document approved by the Board and agreed with the ECB, who provide approximately 50% of the Charity's source of funds.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The charity is controlled by its governing document, a constitution, and constitutes a Charitable Incorporated Organisation, as defined by the Charities Act 2011.

Recruitment and appointment of new trustees

The charity has a Nominations Committee which is comprised of Trustees and the CEO, and they are responsible for recruitment and appointment of new trustees as well as succession planning and appointment of senior executives (CEO and FD).

Organisational structure

The Board of Trustees is skills-based and must have 8-12 members. At least 30% must be of the minority gender and one of ethnic origin.

There is an annual appraisal of the Board and the Chair, as well as an annual skills matrix review to guide this work.

There is a Finance, Risk, Audit and Governance committee comprised of two to four trustees, the Chief Executive and Finance Director, which meets four times each year to review the financial position and performance in detail, review and propose any updates to finance-related policies and the Risk Register and to ensure the audit and governance work is compliant.

There is also a Nominations Committee comprised of two to four trustees which oversees executive and board recruitment, remuneration and non-finance policies.

Decision making

Key strategic decisions are discussed and agreed by the full Board of Trustees, and this includes setting the five-year strategy, developing plans and policies, assessing the risk framework, and approving the annual budget.

The Management team is then tasked with delivering on these objectives and plans within the approved budget.

BERKSHIRE CRICKET COMMUNITY FOUNDATION

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 30TH SEPTEMBER 2024

STRUCTURE, GOVERNANCE AND MANAGEMENT

Induction and training of new trustees

There is an induction document and process which helps to guide the new trustee in the first weeks/months of their appointment. This includes, but is not limited to a historical background, review of five-year strategy, financial overview, EDI & Safeguarding training, governance requirements of both Charity Commission and our main funders.

Key management remuneration

The remuneration policy covers all staff, including key management. The salary bands have been developed using external benchmarking and internal affordability. The Chair of the Board is responsible for the annual appraisal of the CEO and FD which leads to a remuneration proposal. This goes first to the Nominations Committee then to the Finance, Risk, Audit & Governance committee to check affordability and then to the full Board for final approval.

England Cricket Board (ECB) Governance

Berkshire Cricket complies with the Charity Commission Governance as well as with the Silver Tier of the Governance Framework of our main funder, the ECB and we are committed to continuing to meet the County Partnership Agreement Standards and Silver Tier Governance.

Organisational Development

The staffing structure comprised of a total of 19 staff at the end of the financial year, with clear areas of responsibility and alignment to the Countywide Plan and Board of Trustees. The growth in staff numbers reflects the increase in the number and scale of the programmes that we run.

STATEMENT OF TRUSTEES' RESPONSIBILITIES

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

The law applicable to charities in England & Wales requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources of the charity for that period.

In preparing these financial statements, the trustees are required to:

- o select suitable accounting policies and then apply them consistently;
- o observe the methods and principles in the Charities SORP 2019 (FRS 102);
- o make judgements and estimates that are reasonable and prudent;
- o state whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements;
- o prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

The trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Charities Act 2011, the Charities (Accounts and Reports) Regulations 2008 and the provisions of the trust deed. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

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

AUDITORS

The auditors, Richardson Jones, will be proposed for re-appointment at the forthcoming Annual General Meeting.

Report of the trustees, incorporating a strategic report, approved by order of the board of trustees, as the company directors, on and signed on the board's behalf by:

.....
J Haines - Trustee

REPORT OF THE INDEPENDENT AUDITORS TO THE TRUSTEES OF BERKSHIRE CRICKET COMMUNITY FOUNDATION

Opinion

We have audited the financial statements of Berkshire Cricket Community Foundation (the 'charity') for the year ended 30th September 2024 which comprise Statement of Financial Activities, Balance Sheet, Cash Flow Statement and notes to the financial statements, including significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 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:

- o give a true and fair view of the state of the charity's affairs as at 30th September 2024, and of its incoming resources and application of resources, including its income and expenditure, for the year then ended;
- o have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- o have been prepared in accordance with the requirements of the Charities Act 2011.

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 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 Report of the Trustees, 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 we do not express any form of assurance conclusion thereon.

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 this gives rise to a material misstatement in the financial statements themselves. 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.

Matters on which we are required to report by exception

We have nothing to report in respect of the following matters in relation to which the Charities (Accounts and Reports) Regulations 2008 require us to report to you if, in our opinion:

- o the information given in the trustees' report is inconsistent in any material respect with the financial statements; or
- o sufficient accounting records have not been kept; or
- o the financial statements are not in agreement with the accounting records; or
- o we have not received all the information and explanations we require for our audit.

Responsibilities of trustees

As explained more fully in the trustees' responsibilities statement [set out on page 6], the trustees 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.

REPORT OF THE INDEPENDENT AUDITORS TO THE TRUSTEES OF BERKSHIRE CRICKET COMMUNITY FOUNDATION

Auditor responsibilities for the audit of the financial statements

We have been appointed as auditor under section 145 of the Charities Act 2011 and report in accordance with the Act and relevant regulations made or having effect thereunder.

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. The extent to which our procedures are capable of detecting irregularities, including fraud is detailed below.

We gained an understanding of the legal and regulatory framework applicable to Berkshire Cricket Community Foundation and the charity sector in which it operates, and considered the risk of acts by the charity that were contrary to applicable laws and regulations, including fraud. We designed audit procedures to respond to the risk, recognising that the risk of not detecting material misstatement due to fraud is higher than the risk of not detecting one from error, as fraud may involve deliberate concealment by, for example, forgery or intentional misrepresentations, or through collusion.

We focused on laws and regulations which could give rise to material misstatement in the financial statements, including, but not limited to, the Charities Act 2011 and UK tax legislation. Our procedures included:

- agreeing the financial statement disclosures to underlying supporting documentation.
- conducting a review of minutes of the trustees meetings.
- testing the authorisation of expenditure and the implementation of financial controls.
- enquiries of management regarding known or suspected instances of non-compliance with laws and regulations and fraud.
- understanding of management's internal controls designed to prevent and detect irregularities.

Because of the inherent limitations of an audit, there is a risk that we will not detect all irregularities, including those leading to a material misstatement in the financial statements or non-compliance with regulation. This risk increases the more that compliance with a law or regulation is removed from the events and transactions reflected in the financial statements, as we will be less likely to become aware of instances of non-compliance. The risk is also greater regarding irregularities occurring due to fraud rather than error, as fraud involves intentional concealment, forgery, collusion, omission or misrepresentation.

A further description of our responsibilities is available on the FRC's website at www.frc.org.uk/library/standards-codes-policy/audit-assurance-and-ethics/auditors-responsibilities-for-the-audit. This description forms part of our auditor's report.

Use of our report

This report is made solely to the charity's trustees, as a body, in accordance with Part 4 of the Charities (Accounts and Reports) Regulations 2008. 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 and the charity's trustees as a body, for our audit work, for this report, or for the opinions we have formed.

for and on behalf of Richardson Jones Ltd (Statutory Auditor)
Chartered Accountants & Registered Auditors
Eligible to act as an auditor in terms of Section 1212 of the Companies Act 2006
Mercury House
19-21 Chapel Street
Marlow
Buckinghamshire
SL7 3HN

Date:

BERKSHIRE CRICKET COMMUNITY FOUNDATION

**STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 30TH SEPTEMBER 2024**

	Notes	Unrestricted funds £	Restricted funds £	30.9.24 Total funds £	30.9.23 Total funds £
INCOME AND ENDOWMENTS FROM					
Donations and legacies	2	25,815	3,027	28,842	28,530
Charitable activities	4				
Charitable activities		454,654	482,138	936,792	948,048
Investment income	3	7,020	-	7,020	2,323
Other income		<u>-</u>	<u>-</u>	<u>-</u>	<u>3,345</u>
Total		<u>487,489</u>	<u>485,165</u>	<u>972,654</u>	<u>982,246</u>
EXPENDITURE ON					
Raising funds	5	1,613	3,520	5,133	20,987
Charitable activities					
Charitable activities	6	<u>501,820</u>	<u>491,927</u>	<u>993,747</u>	<u>933,029</u>
Total		<u>503,433</u>	<u>495,447</u>	<u>998,880</u>	<u>954,016</u>
NET INCOME/(EXPENDITURE)		(15,944)	(10,282)	(26,226)	28,230
Transfers between funds	17	<u>(280)</u>	<u>280</u>	<u>-</u>	<u>-</u>
Net movement in funds		(16,224)	(10,002)	(26,226)	28,230
RECONCILIATION OF FUNDS					
Total funds brought forward		<u>256,524</u>	<u>45,000</u>	<u>301,524</u>	<u>273,294</u>
TOTAL FUNDS CARRIED FORWARD		<u>240,300</u>	<u>34,998</u>	<u>275,298</u>	<u>301,524</u>

CONTINUING OPERATIONS

All income and expenditure has arisen from continuing activities.

The notes form part of these financial statements

BERKSHIRE CRICKET COMMUNITY FOUNDATION

BALANCE SHEET 30TH SEPTEMBER 2024

	Notes	30.9.24 £	30.9.23 £
CURRENT ASSETS			
Debtors: amounts falling due within one year	12	98,492	139,312
Debtors: amounts falling due after more than one year	12	63,333	73,333
Cash at bank		<u>238,894</u>	<u>199,847</u>
		400,719	412,492
CREDITORS			
Amounts falling due within one year	13	(52,306)	(31,713)
		<u> </u>	<u> </u>
NET CURRENT ASSETS		<u>348,413</u>	<u>380,779</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		348,413	380,779
ACCRUALS AND DEFERRED INCOME	15	(73,115)	(79,255)
		<u> </u>	<u> </u>
NET ASSETS		<u>275,298</u>	<u>301,524</u>
FUNDS	17		
Unrestricted funds:			
Lease Fund		73,333	83,333
Berkshire Cricket Foundation General		81,967	88,191
Designated shut-down reserve		<u>85,000</u>	<u>85,000</u>
		<u>240,300</u>	<u>256,524</u>
Restricted funds		<u>34,998</u>	<u>45,000</u>
TOTAL FUNDS		<u>275,298</u>	<u>301,524</u>

These financial statements have been audited under the requirements of Section 145 of the Charities Act 2011.

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

.....
J Haines - Trustee

The notes form part of these financial statements

BERKSHIRE CRICKET COMMUNITY FOUNDATION

**CASH FLOW STATEMENT
FOR THE YEAR ENDED 30TH SEPTEMBER 2024**

	Notes	30.9.24 £	30.9.23 £
Cash flows from operating activities			
Cash generated from operations	1	<u>32,027</u>	<u>26,836</u>
Net cash provided by operating activities		<u>32,027</u>	<u>26,836</u>
Cash flows from investing activities			
Interest received		<u>7,020</u>	<u>2,323</u>
Net cash provided by investing activities		<u>7,020</u>	<u>2,323</u>
Change in cash and cash equivalents in the reporting period		39,047	29,159
Cash and cash equivalents at the beginning of the reporting period		<u>199,847</u>	<u>170,688</u>
Cash and cash equivalents at the end of the reporting period		<u><u>238,894</u></u>	<u><u>199,847</u></u>

The notes form part of these financial statements

BERKSHIRE CRICKET COMMUNITY FOUNDATION

**NOTES TO THE CASH FLOW STATEMENT
FOR THE YEAR ENDED 30TH SEPTEMBER 2024**

1. RECONCILIATION OF NET (EXPENDITURE)/INCOME TO NET CASH FLOW FROM OPERATING ACTIVITIES

	30.9.24	30.9.23
	£	£
Net (expenditure)/income for the reporting period (as per the Statement of Financial Activities)	(26,226)	28,230
Adjustments for:		
Interest received	(7,020)	(2,323)
Decrease/(increase) in debtors	50,820	(16,838)
Increase in creditors	<u>14,453</u>	<u>17,767</u>
Net cash provided by operations	<u><u>32,027</u></u>	<u><u>26,836</u></u>

2. ANALYSIS OF CHANGES IN NET FUNDS

	At 1.10.23	Cash flow	At 30.9.24
	£	£	£
Net cash			
Cash at bank	<u>199,847</u>	<u>39,047</u>	<u>238,894</u>
	_____	_____	_____
Total	<u><u>199,847</u></u>	<u><u>39,047</u></u>	<u><u>238,894</u></u>

BERKSHIRE CRICKET COMMUNITY FOUNDATION

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30TH SEPTEMBER 2024

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements of the charity, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland ' and the Charities Act 2011. The financial statements have been prepared under the historical cost convention, as modified by the revaluation of certain assets.

Going Concern

At the balance sheet date, the charity had an excess of current assets over current liabilities and net assets of £275,298 (2023: £301,524). The financial statements have been prepared on a going concern basis as the trustees believe that no material uncertainties exist. The trustees have considered the level of funds held and the expected level of income and expenditure for 12 months from authorising these financial statements. The budgeted income and expenditure is sufficient with the level of reserves for the charity to be able to continue as a going concern.

Income

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

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.

Expenditure

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Taxation

The charity is exempt from corporation tax on its charitable activities.

Fund accounting

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

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

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

Pension

The charity operates a defined contribution pension scheme and has paid into this auto-enrolment compliant group scheme since April 2017. Contributions payable to the pension scheme are charged to the Statement of Financial Activities in the period to which they relate.

BERKSHIRE CRICKET COMMUNITY FOUNDATION

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 30TH SEPTEMBER 2024**

2. DONATIONS AND LEGACIES		30.9.24	30.9.23
		£	£
Donations		<u>28,842</u>	<u>28,530</u>
3. INVESTMENT INCOME		30.9.24	30.9.23
		£	£
Deposit account interest		<u>7,020</u>	<u>2,323</u>
4. INCOME FROM CHARITABLE ACTIVITIES		30.9.24	30.9.23
	Activity	£	£
Charitable Activities	Charitable activities	<u>936,792</u>	<u>948,048</u>
Grants received, included in the above, are as follows:			
		30.9.24	30.9.23
		£	£
England & Wales Cricket Trust		450,108	460,776
Chance to Shine		143,929	151,064
Sport England		-	9,972
		<u>594,037</u>	<u>621,812</u>
5. RAISING FUNDS			
Raising donations and legacies		30.9.24	30.9.23
		£	£
Fundraising Expenses		<u>5,133</u>	<u>20,987</u>
6. CHARITABLE ACTIVITIES COSTS			
	Direct	Support	
	Costs	costs (see	Totals
	£	note 7)	£
Charitable activities	<u>575,439</u>	<u>418,308</u>	<u>993,747</u>
7. SUPPORT COSTS			
	Management	Finance	Information
	£	£	technology
Charitable activities	<u>370,032</u>	<u>3,530</u>	<u>11,406</u>

BERKSHIRE CRICKET COMMUNITY FOUNDATION

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 30TH SEPTEMBER 2024**

7. SUPPORT COSTS - continued

	Other £	Governance costs £	Totals £
Charitable activities	<u>24,202</u>	<u>9,138</u>	<u>418,308</u>

8. NET INCOME/(EXPENDITURE)

Net income/(expenditure) is stated after charging/(crediting):

	30.9.24 £	30.9.23 £
Auditors' remuneration	<u>6,000</u>	<u>7,260</u>

9. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 30th September 2024 nor for the year ended 30th September 2023.

Trustees' expenses

Total expenses reimbursed to 4 of the trustees during the year ended 30 September 2024 was £2,424.84 (2023 £1,596.06). The nature of the expenses was that of governance costs, travelling, mileage claims and match catering expenses and all trustees had their expenses reimbursed by the charity during the year.

10. STAFF COSTS

No employee received a salary at a rate of more than £60,000 per annum in the period.

The average numbers of staff during the year was 19 (2023 : 19).

11. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted funds £	Restricted funds £	Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies	16,916	11,614	28,530
Charitable activities			
Charitable activities	460,331	487,717	948,048
Investment income	2,323	-	2,323
Other income	<u>3,345</u>	<u>-</u>	<u>3,345</u>
Total	<u>482,915</u>	<u>499,331</u>	<u>982,246</u>
EXPENDITURE ON			
Raising funds	17,910	3,077	20,987
Charitable activities			
Charitable activities	<u>456,682</u>	<u>476,347</u>	<u>933,029</u>
Total	<u>474,592</u>	<u>479,424</u>	<u>954,016</u>
NET INCOME	8,323	19,907	28,230
Transfers between funds	<u>(22)</u>	<u>22</u>	<u>-</u>
Net movement in funds	8,301	19,929	28,230

BERKSHIRE CRICKET COMMUNITY FOUNDATION

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 30TH SEPTEMBER 2024**

11. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES - continued

	Unrestricted funds £	Restricted funds £	Total funds £
RECONCILIATION OF FUNDS			
Total funds brought forward	248,223	25,071	273,294
TOTAL FUNDS CARRIED FORWARD	<u>256,524</u>	<u>45,000</u>	<u>301,524</u>

12. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	30.9.24 £	30.9.23 £
Trade debtors	77,114	116,797
Prepayments and accrued income	<u>21,378</u>	<u>22,515</u>
	<u>98,492</u>	<u>139,312</u>

Debtors falling due after more than one year is represented by prepaid rent of £63,333.

13. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	30.9.24 £	30.9.23 £
Trade creditors	23,560	12,845
Social security and other taxes	11,588	-
Credit Card	156	(44)
Pension Fund	5,159	-
Accrued expenses	<u>11,843</u>	<u>18,912</u>
	<u>52,306</u>	<u>31,713</u>

14. LEASING AGREEMENTS

Minimum lease payments under non-cancellable operating leases fall due as follows:

	30.9.24 £	30.9.23 £
Within one year	10,000	10,000
Between one and five years	<u>3,333</u>	<u>13,333</u>
	<u>13,333</u>	<u>23,333</u>

The lease agreement with Falkland Cricket Club (FCC) was signed in January 2021 and an annual rent agreed at an initial rate of £10,000 per annum. The term is 11 years beginning January 2021 and ending January 2032. The break date is February 2026.

It is agreed between BCCF and FCC that each annual rent payment made by BCCF to FCC under the lease shall be considered a repayment of the £110,000 loan under the terms of the loan agreement dated July 2020.

BERKSHIRE CRICKET COMMUNITY FOUNDATION

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 30TH SEPTEMBER 2024**

15. ACCRUALS AND DEFERRED INCOME

	30.9.24	30.9.23
	£	£
Deferred income	<u>73,115</u>	<u>79,255</u>

At 1 October 2023 the balance on deferred income was £79,255. Additions during the year were £73,115 and £79,255 was released to income. At 30 September 2024 the balance on deferred income was £73,115

Income has been deferred for:

Coaching delivered after the year-end

ECB Emerging Player Programme funding October 2024 to September 2025

U10-12 Autumn Training

U13-18 Autumn Courses

16. ANALYSIS OF NET ASSETS BETWEEN FUNDS

	Unrestricted funds £	Restricted funds £	30.9.24 Total funds £	30.9.23 Total funds £
Current assets	365,721	34,998	400,719	412,492
Current liabilities	(52,306)	-	(52,306)	(31,713)
Accruals and deferred income	<u>(73,115)</u>	<u>-</u>	<u>(73,115)</u>	<u>(79,255)</u>
	<u>240,300</u>	<u>34,998</u>	<u>275,298</u>	<u>301,524</u>

17. MOVEMENT IN FUNDS

	At 1.10.23 £	Net movement in funds £	Transfers between funds £	At 30.9.24 £
Unrestricted funds				
Lease Fund	83,333	-	(10,000)	73,333
Berkshire Cricket Foundation General	88,191	(15,944)	9,720	81,967
Designated shut-down reserve	<u>85,000</u>	<u>-</u>	<u>-</u>	<u>85,000</u>
	256,524	(15,944)	(280)	240,300
Restricted funds				
England & Wales Cricket Trust	28,999	(19,165)	(8,994)	840
BCF Restricted	<u>16,001</u>	<u>8,883</u>	<u>9,274</u>	<u>34,158</u>
	45,000	(10,282)	280	34,998
TOTAL FUNDS	<u>301,524</u>	<u>(26,226)</u>	<u>-</u>	<u>275,298</u>

BERKSHIRE CRICKET COMMUNITY FOUNDATION

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 30TH SEPTEMBER 2024**

17. MOVEMENT IN FUNDS - continued

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
Berkshire Cricket Foundation General	309,792	(325,736)	(15,944)
England & Wales Cricket Trust	174,497	(174,497)	-
Chance to Shine	<u>3,200</u>	<u>(3,200)</u>	<u>-</u>
	487,489	(503,433)	(15,944)
Restricted funds			
England & Wales Cricket Trust	328,820	(347,985)	(19,165)
Chance to Shine	140,729	(140,729)	-
BCF Restricted	<u>15,616</u>	<u>(6,733)</u>	<u>8,883</u>
	485,165	(495,447)	(10,282)
TOTAL FUNDS	<u>972,654</u>	<u>(998,880)</u>	<u>(26,226)</u>

Comparatives for movement in funds

	At 1.10.22 £	Net movement in funds £	Transfers between funds £	At 30.9.23 £
Unrestricted funds				
Lease Fund	93,333	-	(10,000)	83,333
Berkshire Cricket Foundation General	69,890	9,148	9,153	88,191
England & Wales Cricket Trust	-	(825)	825	-
Designated shut-down reserve	<u>85,000</u>	<u>-</u>	<u>-</u>	<u>85,000</u>
	248,223	8,323	(22)	256,524
Restricted funds				
England & Wales Cricket Trust	12,906	16,093	-	28,999
BCF Restricted	<u>12,165</u>	<u>3,814</u>	<u>22</u>	<u>16,001</u>
	<u>25,071</u>	<u>19,907</u>	<u>22</u>	<u>45,000</u>
TOTAL FUNDS	<u>273,294</u>	<u>28,230</u>	<u>-</u>	<u>301,524</u>

BERKSHIRE CRICKET COMMUNITY FOUNDATION

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 30TH SEPTEMBER 2024**

17. MOVEMENT IN FUNDS - continued

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
Berkshire Cricket Foundation General	308,925	(299,777)	9,148
England & Wales Cricket Trust	<u>173,990</u>	<u>(174,815)</u>	<u>(825)</u>
	482,915	(474,592)	8,323
Restricted funds			
England & Wales Cricket Trust	286,786	(270,693)	16,093
Chance to Shine	148,764	(148,764)	-
BCF Restricted	<u>63,781</u>	<u>(59,967)</u>	<u>3,814</u>
	<u>499,331</u>	<u>(479,424)</u>	<u>19,907</u>
TOTAL FUNDS	<u>982,246</u>	<u>(954,016)</u>	<u>28,230</u>

A current year 12 months and prior year 12 months combined position is as follows:

	At 1.10.22 £	Net movement in funds £	Transfers between funds £	At 30.9.24 £
Unrestricted funds				
Lease Fund	93,333	-	(20,000)	73,333
Berkshire Cricket Foundation General	69,890	(6,796)	18,873	81,967
England & Wales Cricket Trust	-	(825)	825	-
Designated shut-down reserve	<u>85,000</u>	<u>-</u>	<u>-</u>	<u>85,000</u>
	248,223	(7,621)	(302)	240,300
Restricted funds				
England & Wales Cricket Trust	12,906	(3,072)	(8,994)	840
BCF Restricted	<u>12,165</u>	<u>12,697</u>	<u>9,296</u>	<u>34,158</u>
	<u>25,071</u>	<u>9,625</u>	<u>302</u>	<u>34,998</u>
TOTAL FUNDS	<u>273,294</u>	<u>2,004</u>	<u>-</u>	<u>275,298</u>

BERKSHIRE CRICKET COMMUNITY FOUNDATION

NOTES TO THE FINANCIAL STATEMENTS - continued FOR THE YEAR ENDED 30TH SEPTEMBER 2024

17. MOVEMENT IN FUNDS - continued

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
Berkshire Cricket Foundation General	618,717	(625,513)	(6,796)
England & Wales Cricket Trust	348,487	(349,312)	(825)
Chance to Shine	<u>3,200</u>	<u>(3,200)</u>	<u>-</u>
	970,404	(978,025)	(7,621)
Restricted funds			
England & Wales Cricket Trust	615,606	(618,678)	(3,072)
Chance to Shine	289,493	(289,493)	-
BCF Restricted	<u>79,397</u>	<u>(66,700)</u>	<u>12,697</u>
	984,496	(974,871)	9,625
TOTAL FUNDS	<u>1,954,900</u>	<u>(1,952,896)</u>	<u>2,004</u>

The purposes for which the funds are held:

Unrestricted funds

Lease Fund- this fund is represented by annual rent payments made by BCCF to Falkland Cricket Club.

Berkshire Cricket Foundation General fund- this fund has accumulated over many years from surpluses and is being invested into charitable activities.

England & Wales Cricket Trust (EWCT)-the EWCT funding supports community participation in cricket as a means of promoting and improving health. In addition the EWCT promotes work to improve provision of cricket in schools, clubs and other youth cricket activities. This funding also includes funds from the England and Wales Cricket Board. This funding is core funding.

Restricted funds

England & Wales Cricket Trust (EWCT)- this funding is for the delivery of specific projects funded by the EWCT and England and Wales Cricket Board (ECB).

BCF Restricted fund- this is funding to support and deliver smaller projects where cash has been received but not invested yet.

18. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 30 September 2024.

BERKSHIRE CRICKET COMMUNITY FOUNDATION

**DETAILED STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 30TH SEPTEMBER 2024**

	30.9.24 £	30.9.23 £
INCOME AND ENDOWMENTS		
Donations and legacies		
Donations	28,842	28,530
Investment income		
Deposit account interest	7,020	2,323
Charitable activities		
Charitable Activities	936,792	948,048
Other income		
Reserve transfers	<u>-</u>	<u>3,345</u>
Total incoming resources	972,654	982,246
EXPENDITURE		
Raising donations and legacies		
Fundraising Expenses	5,133	20,987
Charitable activities		
Coaching	296,674	280,348
Facility Hire	71,741	78,245
Advertising	25,612	28,851
Events and Delivery	<u>181,412</u>	<u>160,280</u>
	575,439	547,724
Support costs		
Management		
Wages	509,780	483,580
Social security	52,142	48,778
Pensions	53,537	51,012
Rent and Rates	10,865	11,239
Sundries	6,926	16,429
Cross-charge coaching delivery	<u>(263,218)</u>	<u>(275,812)</u>
	370,032	335,226
Finance		
Credit card booking fees	3,530	3,264
Information technology		
Telephone and Computer costs	11,406	10,419
Other		
Insurance	2,003	1,833
Postage and stationery	668	1,052
Travelling expenses	21,531	21,697
Premises Expenses	<u>-</u>	<u>1,500</u>
	24,202	26,082

This page does not form part of the statutory financial statements

BERKSHIRE CRICKET COMMUNITY FOUNDATION

**DETAILED STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 30TH SEPTEMBER 2024**

	30.9.24 £	30.9.23 £
Other		
Governance costs		
Auditors' remuneration	6,000	7,260
Accountancy and legal fees	<u>3,138</u>	<u>3,054</u>
	<u>9,138</u>	<u>10,314</u>
Total resources expended	<u>998,880</u>	<u>954,016</u>
Net (expenditure)/income	<u>(26,226)</u>	<u>28,230</u>

Accounts

REGISTERED COMPANY NUMBER: CE006861 (England and Wales)
REGISTERED CHARITY NUMBER: 1165948

**REPORT OF THE TRUSTEES AND
FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30TH SEPTEMBER 2023
FOR
BERKSHIRE CRICKET COMMUNITY FOUNDATION**

Richardson Jones
Chartered Accountants &
Registered Auditors
Mercury House
19-21 Chapel Street
Marlow
Buckinghamshire
SL7 3HN

BERKSHIRE CRICKET COMMUNITY FOUNDATION

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FOR THE YEAR ENDED 30TH SEPTEMBER 2023**

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BERKSHIRE CRICKET COMMUNITY FOUNDATION

**REFERENCE AND ADMINISTRATIVE DETAILS
FOR THE YEAR ENDED 30TH SEPTEMBER 2023**

TRUSTEES	J Bolan (resigned 9.3.23) G Riaz S Spencer-Jones T Hussain D Peaple (resigned 30.3.23) N D Brewster M Lane O Majid M Simmons I M Wood-Smith S M Bartlett (appointed 8.12.22) (resigned 5.10.23) J Haines (appointed 31.5.23)
REGISTERED OFFICE	The Cricket Pavilion Enborne Street Newbury Berkshire RG14 6TW
REGISTERED COMPANY NUMBER	CE006861 (England and Wales)
REGISTERED CHARITY NUMBER	1165948
INDEPENDENT AUDITORS	Richardson Jones Chartered Accountants & Registered Auditors Mercury House 19-21 Chapel Street Marlow Buckinghamshire SL7 3HN
BANKERS	Metro Bank PLC One Southampton Row London WC1B 5HA

Day-to-day management

The trustees delegate day-to-day management to Mark Roche, the charity's Chief Executive.

BERKSHIRE CRICKET COMMUNITY FOUNDATION

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 30TH SEPTEMBER 2023

The trustees who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 30th September 2023. The trustees have adopted the provisions of 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).

Introduction

The scale and breadth of our work continued to grow, with a greater focus during this period on the 'Cricket for good' element of our activities, looking to provide the most opportunities to those with the least. This was achieved by both reprofiling some existing activities into areas of high deprivation and introducing new programmes to support under-represented communities. The growth in these areas will increase the diversity of participants across the County and will help us to work towards our mission of 'More People, More Places, More Cricket'.

OBJECTIVES AND ACTIVITIES

Objectives and aims

Berkshire Cricket Community Foundation (Berkshire Cricket) is a Charitable Incorporated Organisation (CIO) and its constitution states that its objects are "for the benefit of the public generally and, in particular, the inhabitants of Berkshire and its surrounding areas:

1.1 to promote community participation in healthy recreation, in particular by providing and assisting in providing facilities for and the organising the playing of cricket and other sport and games capable of promoting health.

1.2 to provide and assist in providing facilities for sport, recreation and other leisure time occupation of such persons who have need for such facilities by reason of their youth, age, infirmity or disablement, poverty, or social economic circumstances or for the public at large in the interest of social welfare with the object of improving their condition of life.

1.3 to advance the education of children and young people through such means as the trustees think fit; and

1.4 such charitable purposes for the public benefit as are exclusively charitable according to the laws of England and Wales as the trustees may from time to time determine."

Significant activities

The charity performs a wide range of cricket activities to achieve these objectives and the trustees have regard to the Charity Commission guidance on public benefit. Activities are split into pillars of:

Participation & Growth - Schools, Community, Clubs - which delivers:

- Chance to Shine programme in Primary and Secondary Schools and in Communities (Street Cricket)
- Marylebone Cricket Club Foundation (MCCF) Hubs across the county to provide free coaching for state-educated children aged 12-16.
- Training courses (often subsidised) to develop the cricket workforce - both volunteers and otherwise
- Diverse Communities programmes in Slough and Reading, providing 'non-traditional' opportunities for children and adults to access cricket activities and engage with organised programmes
- All Stars & Dynamos which offers an initial route into Cricket for children aged 5-11, based at clubs but also in areas of high deprivation and inactivity
- Activity across the SEND schools within the County, linking with Super 1s weekly Hub sessions

Performance Cricket with Boys and Girls Pathways and the Men's and Women's County First Team and includes delivering:

- High level coaching to boys and girls in the Performance Pathway
- Tailored, specialist coaching for those players identified as having high potential
- Development programme for players at the younger end of the pathway (Under 10-Under 13)

Public benefit

The trustees are all familiar with and have regard to the Charity Commission guidance "The Essential Trustee: what you need to know, what you need to do" as well as the guidance on "Public Benefit".

BERKSHIRE CRICKET COMMUNITY FOUNDATION

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 30TH SEPTEMBER 2023

STRATEGIC REPORT

Achievement and performance

Schools

Competition opportunities was again a key focus of our Schools programme, with nearly 50 events taking place across the period - this covered all Primary age groups from Year 1 through to Year 6 children. The coaching delivery programme reached over 100 individual Primary Schools, with half of these receiving a full School programme (6 weeks) and the others having engagement days. Over 10,000 children benefited directly from our activities, with over one third of these being from a diverse ethnicity and two thirds in Town/Urban areas. In all, over 3,000 hours of activity were delivered across the Schools network.

Clubs

Improvement in facilities was again a key focus of the club support programme, with over £100K invested in club facilities to improve and expand club facilities with a focus on match-play and training surfaces.

The growth of the cricket workforce (coaches, umpires, scorers, ground-staff, and committee volunteers) continued to grow with over 350 individuals attending a training courses across the year. Bursaries were provided to support individuals from underrepresented groups who wanted to gain a coaching qualification, looking to remove/reduce the financial barrier - over 100 people receive this support, all of whom were either female or from a diverse ethnicity.

All Stars Cricket and Dynamos Cricket continued to be delivered across the Club network, with 34 clubs being part of these initiatives.

Women & Girls cricket continued to flourish, with 34 of our clubs now having an offer for Women and/or Girls.

Youth Competitions yet again saw an increase in team entries, with one third of the teams being Girls only teams.

Community

Our Hub Cricket programme continued to deliver free coaching and match-play to children who attend State School, with over 400 children attending trials and 240 of these selected into squads for the winter programme and Summer match-play. The Reading Under 16 Hub won the National Cup with the final played at Lords Cricket Ground.

The Street Tapeball offer provided over 300 children with weekly free sessions, across 10 venues, and competition days in school holidays.

All Stars Cricket and Dynamos Cricket was delivered in community settings to provide children in receipt of free school meals with the opportunity to take part in these activities without any financial contribution - over 400 children benefitted from these programmes across the summer.

Our work in Reading increased to establish two 'hubs' where youth cricket has been introduced to fill the gap in provision in this locality.

Disability

Our work in the disability sphere increased to record levels, with direct provision to 12 SEND Schools and festival days for schools to compete with and against each other. The growth of our Super 1s Hubs, in partnership with the Lords Taverners, saw us establish three hubs across the County providing weekly cricket sessions for young people with disabilities. The inaugural Super 1s Festival saw our three hubs compete against each other, and we also won a tri county competition with one of our hubs.

Male Performance

Our Male Performance programme continued to deliver success, with the Men's First XI retaining the NCCA Trophy with victory over Cumbria for the fourth consecutive time. The Under 18 Boys team retained the ECB T20 Trophy, and players continued to be transitioned into the professional game through our links with first class counties. Over the last four years Berkshire have provided circa 20% of the players from National Counties into both first class academies and making first class debuts.

Female Performance

Our links with Southern Vipers continued to prove successful, with 8 players forming the regional Emerging Players Programme, and continued support to the coaching team has brought huge benefits. The additional contact time that our coaches have with the talented players through our Extra Provision Group has been key to the progression of our players. The Girls pathway is growing at the younger age, which will increase the talent pool throughout over the next few years.

Investment In Staff

Alongside supporting staff through financial remuneration, we have also commenced a series of team days which have covered group and individual CPD, along with supporting performance staff to access further coaching qualifications (Advanced and Specialist courses) and Participation staff to deliver Coach Development.

BERKSHIRE CRICKET COMMUNITY FOUNDATION

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 30TH SEPTEMBER 2023

STRATEGIC REPORT

Financial review

Financial position

Overall, income was £982,246 and spend of £954,016 - a surplus of £28,230. Of this surplus, £19,929 is restricted and the unrestricted reserves have increased by £8,301.

Our unrestricted reserves at 30th September 2023 now stand at £88,191. Together with £83,333 rent reserve which is non-cash and held against the equivalent pre-payment and the £85,000 held and designated in case of shutdown this totals the £256,524 shown on the balance sheet.

The trustees are budgeting to invest the non-designated reserve of £88,191 over the next 3-5 years.

Principal funding sources

Funding for these activities comes from a variety of funders but the main two which are split out in the accounts below are the England & Wales Cricket Trust (E&WCT, £461K) and Chance to Shine (£151K). We also received £23K from Lords Taverners.

We are grateful to all our funders, large and small.

Reserves policy

The charity will set aside a sum by way of a reserve against unforeseen contingencies.

The purpose of the reserve is to mitigate against negative risk or provide working capital in case of positive risk or opportunity so we can:

A - Meet contractual liabilities in the event of the organisation shutting down

B - Meet programme expenses (including overheads) in the event of failure of programme funder (where we believe the programme should continue in the absence of the programme funder) or where the programme funder pays in arrears

C - Fulfil our organisation values with respect to stability of employment for staff (given multiple time bound programme funding agreements)

D - Cover costs such as long-term sickness and maternity pay as required.

Principal risks and uncertainties

The current funding contract with the England & Wales Cricket Board expires on the 31st January 2025, with the details of the 2025-29 agreement due in May 2024. Early indication is that funding is likely to increase rather than decrease.

Future plans

We aim to grow and strengthen the game, support communities, and inspire the county. We will:

- Lead and develop the cricket network within Berkshire
- Provide enjoyable, inclusive, and accessible programmes
- Establish and maintain a governance structure to sustain and protect cricket in Berkshire
- Create a player pathway that enables players to reach their potential
- Use cricket to engage with new communities

We have prioritised the following pillars to achieve this:

- Strong foundations
- Normalise Women & Girls' Cricket
- High performing county teams
- More people, more places
- It is not just cricket

These pillars each have separate ambitions and action plans.

This is then supported by a continued focus on support pillars:

- Good Governance
- Financial Sustainability
- Motivated People
- Strong Partnerships
- Inspiring Offers.

Each of these support pillars have ambitions and action plans.

The ambition and strategy of the Berkshire Cricket are set out in a five-year strategy document approved by the Board and agreed with the ECB, who provide approximately 50% of the Charity's source of funds.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The charity is controlled by its governing document, a constitution, and constitutes a Charitable Incorporated Organisation, as defined by the Charities Act 2011.

BERKSHIRE CRICKET COMMUNITY FOUNDATION

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 30TH SEPTEMBER 2023

STRUCTURE, GOVERNANCE AND MANAGEMENT

Recruitment and appointment of new trustees

The charity has a Nominations Committee which is comprised of Trustees and the CEO, and they are responsible for recruitment and appointment of new trustees as well as succession planning and appointment of senior executives (CEO and FD).

Organisational structure

The Board of Trustees is skills-based and must have 8-12 members. At least 30% must be of the minority gender and one of ethnic origin.

There is an annual appraisal of the Board and the Chair, as well as an annual skills matrix review to guide this work.

There is a Finance, Risk, Audit and Governance committee comprised of two to four trustees, the Chief Executive and Finance Director, which meets four times each year to review the forecast v. budget in detail, review and propose any updates to finance-related policies and the Risk Register and to ensure the audit and governance work is compliant.

There is also a Nominations Committee comprised of two to four trustees which oversees executive and board recruitment, remuneration and non-finance policies.

Decision making

Key strategic decisions are discussed and agreed by the full Board of Trustees, and this includes setting the five-year strategy, developing plans and policies, assessing the risk framework, and approving the annual budget.

The Management team is then tasked with delivering on these objectives and plans within the approved budget.

Induction and training of new trustees

There is an induction document and process which helps to guide the new trustee in the first weeks/months of their appointment. This includes, but is not limited to a historical background, review of five-year strategy, financial overview, EDI & Safeguarding training, governance requirements of both Charity Commission and our main funders.

Key management remuneration

The remuneration policy covers all staff, including key management. The salary bands have been developed using external benchmarking and internal affordability. The Chair of the Board is responsible for the annual appraisal of the CEO and FD which leads to a remuneration proposal. This goes first to the Nominations Committee then to the Finance, Risk, Audit & Governance committee to check affordability and then to the full Board for final approval.

England Cricket Board (ECB) Governance

Berkshire Cricket complies with the Charity Commission Governance as well as with the Silver Tier of the Governance Framework of our main funder. The County Partnership Agreement (CPA), which regulates the relationship with the primary funder, and has now been agreed and signed, and we are committed to continuing to meet the CPA Standards and Silver Tier Governance. A greater focus has, quite rightly, been put onto safeguarding, and the appointment of a member of staff to oversee this along with a Board Champion shows our commitment to this. With the County Club now fully integrated into the Foundation structure, both the County Board and County Club are fully compliant with the ECB requirements for both safeguarding and governance.

Organisational Development

The staffing structure comprised of a total of 19 staff at the end of the fiscal, with clear areas of responsibility and alignment to the Countywide Plan and Board of Trustees. The growth in staff numbers reflects the increase in the number and scale of the programmes that we run.

BERKSHIRE CRICKET COMMUNITY FOUNDATION

**REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 30TH SEPTEMBER 2023**

STATEMENT OF TRUSTEES' RESPONSIBILITIES

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

The law applicable to charities in England & Wales requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources of the charity for that period.

In preparing these financial statements, the trustees are required to:

- o select suitable accounting policies and then apply them consistently;
- o observe the methods and principles in the Charities SORP 2019 (FRS 102);
- o make judgements and estimates that are reasonable and prudent;
- o state whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements;
- o prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

The trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Charities Act 2011, the Charities (Accounts and Reports) Regulations 2008 and the provisions of the trust deed. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

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

AUDITORS

The auditors, Richardson Jones, will be proposed for re-appointment at the forthcoming Annual General Meeting.

Report of the trustees, incorporating a strategic report, approved by order of the board of trustees, as the company directors, on and signed on the board's behalf by:

.....
N D Brewster - Trustee

REPORT OF THE INDEPENDENT AUDITORS TO THE TRUSTEES OF BERKSHIRE CRICKET COMMUNITY FOUNDATION

Opinion

We have audited the financial statements of Berkshire Cricket Community Foundation (the 'charity') for the year ended 30th September 2023 which comprise Statement of Financial Activities, Balance Sheet, Cash Flow Statement and notes to the financial statements, including significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 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:

- o give a true and fair view of the state of the charity's affairs as at 30th September 2023, and of its incoming resources and application of resources, including its income and expenditure, for the year then ended;
- o have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- o have been prepared in accordance with the requirements of the Charities Act 2011.

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 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 Report of the Trustees, 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 we do not express any form of assurance conclusion thereon.

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 this gives rise to a material misstatement in the financial statements themselves. 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.

Matters on which we are required to report by exception

We have nothing to report in respect of the following matters in relation to which the Charities (Accounts and Reports) Regulations 2008 require us to report to you if, in our opinion:

- o the information given in the trustees' report is inconsistent in any material respect with the financial statements; or
- o sufficient accounting records have not been kept; or
- o the financial statements are not in agreement with the accounting records; or
- o we have not received all the information and explanations we require for our audit.

Responsibilities of trustees

As explained more fully in the trustees' responsibilities statement [set out on page 6], the trustees 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.

REPORT OF THE INDEPENDENT AUDITORS TO THE TRUSTEES OF BERKSHIRE CRICKET COMMUNITY FOUNDATION

Auditor responsibilities for the audit of the financial statements

We have been appointed as auditor under section 145 of the Charities Act 2011 and report in accordance with the Act and relevant regulations made or having effect thereunder.

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. The extent to which our procedures are capable of detecting irregularities, including fraud is detailed below.

We gained an understanding of the legal and regulatory framework applicable to Berkshire Cricket Community Foundation and the charity sector in which it operates, and considered the risk of acts by the charity that were contrary to applicable laws and regulations, including fraud. We designed audit procedures to respond to the risk, recognising that the risk of not detecting material misstatement due to fraud is higher than the risk of not detecting one from error, as fraud may involve deliberate concealment by, for example, forgery or intentional misrepresentations, or through collusion.

We focused on laws and regulations which could give rise to material misstatement in the financial statements, including, but not limited to, the Charities Act 2011 and UK tax legislation. Our procedures included:

- agreeing the financial statement disclosures to underlying supporting documentation.
- conducting a review of minutes of the trustees meetings.
- testing the authorisation of expenditure and the implementation of financial controls.
- enquiries of management regarding known or suspected instances of non-compliance with laws and regulations and fraud.
- understanding of management's internal controls designed to prevent and detect irregularities.

Because of the inherent limitations of an audit, there is a risk that we will not detect all irregularities, including those leading to a material misstatement in the financial statements or non-compliance with regulation. This risk increases the more that compliance with a law or regulation is removed from the events and transactions reflected in the financial statements, as we will be less likely to become aware of instances of non-compliance. The risk is also greater regarding irregularities occurring due to fraud rather than error, as fraud involves intentional concealment, forgery, collusion, omission or misrepresentation.

A further description of our responsibilities is available on the FRC's website at www.frc.org.uk/library/standards-codes-policy/audit-assurance-and-ethics/auditors-responsibilities-for-the-audit. This description forms part of our auditor's report.

Use of our report

This report is made solely to the charity's trustees, as a body, in accordance with Part 4 of the Charities (Accounts and Reports) Regulations 2008. 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 and the charity's trustees as a body, for our audit work, for this report, or for the opinions we have formed.

for and on behalf of Richardson Jones Ltd (Statutory Auditor)
Chartered Accountants & Registered Auditors
Eligible to act as an auditor in terms of Section 1212 of the Companies Act 2006
Mercury House
19-21 Chapel Street
Marlow
Buckinghamshire
SL7 3HN

Date:

BERKSHIRE CRICKET COMMUNITY FOUNDATION

**STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 30TH SEPTEMBER 2023**

	Notes	Unrestricted funds £	Restricted funds £	30.9.23 Total funds £	30.9.22 Total funds £
INCOME AND ENDOWMENTS FROM					
Donations and legacies	2	16,916	11,614	28,530	25,643
Charitable activities	4				
Charitable activities		460,331	487,717	948,048	854,167
Investment income	3	2,323	-	2,323	624
Other income		<u>3,345</u>	<u>-</u>	<u>3,345</u>	<u>5,110</u>
Total		<u>482,915</u>	<u>499,331</u>	<u>982,246</u>	<u>885,544</u>
 EXPENDITURE ON					
Raising funds	5	17,910	3,077	20,987	11,695
Charitable activities	6				
Charitable activities		<u>456,682</u>	<u>476,347</u>	<u>933,029</u>	<u>954,482</u>
Total		<u>474,592</u>	<u>479,424</u>	<u>954,016</u>	<u>966,177</u>
 NET INCOME/(EXPENDITURE)					
Transfers between funds	17	8,323 <u>(22)</u>	19,907 <u>22</u>	28,230 <u>-</u>	(80,633) <u>-</u>
Net movement in funds		8,301	19,929	28,230	(80,633)
 RECONCILIATION OF FUNDS					
Total funds brought forward		248,223 <u> </u>	25,071 <u> </u>	273,294 <u> </u>	353,927 <u> </u>
TOTAL FUNDS CARRIED FORWARD		<u>256,524</u>	<u>45,000</u>	<u>301,524</u>	<u>273,294</u>

CONTINUING OPERATIONS

All income and expenditure has arisen from continuing activities.

The notes form part of these financial statements

BERKSHIRE CRICKET COMMUNITY FOUNDATION

**BALANCE SHEET
30TH SEPTEMBER 2023**

	Notes	30.9.23 £	30.9.22 £
CURRENT ASSETS			
Debtors: amounts falling due within one year	12	139,312	112,474
Debtors: amounts falling due after more than one year	12	73,333	83,333
Cash at bank		<u>199,847</u>	<u>170,688</u>
		412,492	366,495
CREDITORS			
Amounts falling due within one year	13	(31,713)	(73,021)
		<u> </u>	<u> </u>
NET CURRENT ASSETS		<u>380,779</u>	<u>293,474</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		380,779	293,474
ACCRUALS AND DEFERRED INCOME	15	(79,255)	(20,180)
		<u> </u>	<u> </u>
NET ASSETS		<u>301,524</u>	<u>273,294</u>
FUNDS	17		
Unrestricted funds:			
Lease Fund		83,333	93,333
Berkshire Cricket Foundation General		88,191	69,890
Designated shut-down reserve		<u>85,000</u>	<u>85,000</u>
		256,524	248,223
Restricted funds		<u>45,000</u>	<u>25,071</u>
TOTAL FUNDS		<u>301,524</u>	<u>273,294</u>

These financial statements have been audited under the requirements of Section 145 of the Charities Act 2011.

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

.....
N D Brewster - Trustee

The notes form part of these financial statements

BERKSHIRE CRICKET COMMUNITY FOUNDATION

**CASH FLOW STATEMENT
FOR THE YEAR ENDED 30TH SEPTEMBER 2023**

	Notes	30.9.23 £	30.9.22 £
Cash flows from operating activities			
Cash generated from operations	1	<u>26,836</u>	<u>(81,843)</u>
Net cash provided by/(used in) operating activities		<u>26,836</u>	<u>(81,843)</u>
Cash flows from investing activities			
Interest received		<u>2,323</u>	<u>624</u>
Net cash provided by investing activities		<u>2,323</u>	<u>624</u>
		<u> </u>	<u> </u>
Change in cash and cash equivalents in the reporting period		29,159	(81,219)
Cash and cash equivalents at the beginning of the reporting period		<u>170,688</u>	<u>251,907</u>
Cash and cash equivalents at the end of the reporting period		<u><u>199,847</u></u>	<u><u>170,688</u></u>

The notes form part of these financial statements

BERKSHIRE CRICKET COMMUNITY FOUNDATION

**NOTES TO THE CASH FLOW STATEMENT
FOR THE YEAR ENDED 30TH SEPTEMBER 2023**

1. RECONCILIATION OF NET INCOME/(EXPENDITURE) TO NET CASH FLOW FROM OPERATING ACTIVITIES

	30.9.23	30.9.22
	£	£
Net income/(expenditure) for the reporting period (as per the Statement of Financial Activities)	28,230	(80,633)
Adjustments for:		
Interest received	(2,323)	(624)
Increase in debtors	(16,838)	(16,717)
Increase in creditors	<u>17,767</u>	<u>16,131</u>
Net cash provided by/(used in) operations	<u><u>26,836</u></u>	<u><u>(81,843)</u></u>

2. ANALYSIS OF CHANGES IN NET FUNDS

	At 1.10.22	Cash flow	At 30.9.23
	£	£	£
Net cash			
Cash at bank	<u>170,688</u>	<u>29,159</u>	<u>199,847</u>
	_____	_____	_____
Total	<u><u>170,688</u></u>	<u><u>29,159</u></u>	<u><u>199,847</u></u>

The notes form part of these financial statements

BERKSHIRE CRICKET COMMUNITY FOUNDATION

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30TH SEPTEMBER 2023

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements of the charity, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland ' and the Charities Act 2011. The financial statements have been prepared under the historical cost convention, as modified by the revaluation of certain assets.

Going Concern

At the balance sheet date, the charity had an excess of current assets over current liabilities and net assets of £301,524 (2022: £273,294). The financial statements have been prepared on a going concern basis as the trustees believe that no material uncertainties exist. The trustees have considered the level of funds held and the expected level of income and expenditure for 12 months from authorising these financial statements. The budgeted income and expenditure is sufficient with the level of reserves for the charity to be able to continue as a going concern.

Income

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

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.

Expenditure

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Taxation

The charity is exempt from corporation tax on its charitable activities.

Fund accounting

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

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

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

Pension

The charity operates a defined contribution pension scheme and has paid into this auto-enrolment compliant group scheme since April 2017. Contributions payable to the pension scheme are charged to the Statement of Financial Activities in the period to which they relate.

BERKSHIRE CRICKET COMMUNITY FOUNDATION

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 30TH SEPTEMBER 2023**

2. DONATIONS AND LEGACIES

	30.9.23	30.9.22
	£	£
Donations	<u>28,530</u>	<u>25,643</u>

3. INVESTMENT INCOME

	30.9.23	30.9.22
	£	£
Deposit account interest	<u>2,323</u>	<u>624</u>

4. INCOME FROM CHARITABLE ACTIVITIES

	30.9.23	30.9.22
	£	£
Charitable Activities	<u>948,048</u>	<u>854,167</u>

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

	30.9.23	30.9.22
	£	£
England & Wales Cricket Trust	460,776	415,973
Chance to Shine	151,064	126,140
Sport England	<u>9,972</u>	<u>-</u>
	<u>621,812</u>	<u>542,113</u>

5. RAISING FUNDS

Raising donations and legacies

	30.9.23	30.9.22
	£	£
Fundraising Expenses	<u>20,987</u>	<u>11,695</u>

6. CHARITABLE ACTIVITIES COSTS

	Direct Costs £	Support costs (see note 7) £	Totals £
Charitable activities	<u>547,724</u>	<u>385,305</u>	<u>933,029</u>

7. SUPPORT COSTS

	Management £	Finance £	Information technology £
Charitable activities	<u>335,226</u>	<u>3,264</u>	<u>10,419</u>

BERKSHIRE CRICKET COMMUNITY FOUNDATION

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 30TH SEPTEMBER 2023**

7. SUPPORT COSTS - continued

	Other £	Governance costs £	Totals £
Charitable activities	<u>26,082</u>	<u>10,314</u>	<u>385,305</u>

8. NET INCOME/(EXPENDITURE)

Net income/(expenditure) is stated after charging/(crediting):

	30.9.23 £	30.9.22 £
Auditors' remuneration	<u>7,260</u>	<u>3,540</u>

9. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 30th September 2023 nor for the year ended 30th September 2022.

Trustees' expenses

Total expenses reimbursed to 5 of the trustees during the year ended 30 September 2023 was £1,596.06 (2022 £1,927.67). The nature of the expenses was that of governance costs, travelling, mileage claims and match catering expenses and all trustees had their expenses reimbursed by the charity during the year.

10. STAFF COSTS

No employee received a salary at a rate of more than £60,000 per annum in the period.

The average numbers of staff during the year was 19 (2022: 20).

11. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted funds £	Restricted funds £	Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies	21,521	4,122	25,643
Charitable activities			
Charitable activities	462,555	391,612	854,167
Investment income	624	-	624
Other income	<u>5,110</u>	<u>-</u>	<u>5,110</u>
Total	<u>489,810</u>	<u>395,734</u>	<u>885,544</u>
EXPENDITURE ON			
Raising funds	11,695	-	11,695
Charitable activities			
Charitable activities	<u>535,752</u>	<u>418,730</u>	<u>954,482</u>
Total	<u>547,447</u>	<u>418,730</u>	<u>966,177</u>
NET INCOME/(EXPENDITURE)	(57,637)	(22,996)	(80,633)
Transfers between funds	<u>(124)</u>	<u>124</u>	<u>-</u>
Net movement in funds	(57,761)	(22,872)	(80,633)

BERKSHIRE CRICKET COMMUNITY FOUNDATION

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 30TH SEPTEMBER 2023**

11. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES - continued

	Unrestricted funds £	Restricted funds £	Total funds £
RECONCILIATION OF FUNDS			
Total funds brought forward	305,984	47,943	353,927
TOTAL FUNDS CARRIED FORWARD	<u>248,223</u>	<u>25,071</u>	<u>273,294</u>

12. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	30.9.23 £	30.9.22 £
Trade debtors	116,797	69,095
Other debtors	-	24,808
Prepayments and accrued income	<u>22,515</u>	<u>18,571</u>
	<u>139,312</u>	<u>112,474</u>

Debtors falling due after more than one year is represented by prepaid rent of £73,333.

13. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	30.9.23 £	30.9.22 £
Trade creditors	12,845	16,006
Social security and other taxes	-	12,418
Credit Card	(44)	330
Pension Fund	-	4,748
Other creditors	-	24,808
Accrued expenses	<u>18,912</u>	<u>14,711</u>
	<u>31,713</u>	<u>73,021</u>

14. LEASING AGREEMENTS

Minimum lease payments under non-cancellable operating leases fall due as follows:

	30.9.23 £	30.9.22 £
Within one year	10,000	10,000
Between one and five years	<u>13,333</u>	<u>23,333</u>
	<u>23,333</u>	<u>33,333</u>

The lease agreement with Falkland Cricket Club (FCC) was signed in January 2021 and an annual rent agreed at an initial rate of £10,000 per annum. The term is 11 years beginning January 2021 and ending January 2032. The break date is February 2026.

It is agreed between BCCF and FCC that each annual rent payment made by BCCF to FCC under the lease shall be considered a repayment of the £110,000 loan under the terms of the loan agreement dated July 2020.

BERKSHIRE CRICKET COMMUNITY FOUNDATION

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 30TH SEPTEMBER 2023**

15. ACCRUALS AND DEFERRED INCOME

	30.9.23	30.9.22
	£	£
Deferred income	<u>79,255</u>	<u>20,180</u>

At 1 October 2022 the balance on deferred income was £20,180. Additions during the year were £79,255 and £20,180 was released to income. At 30 September 2023 the balance on deferred income was £79,255.

Income has been deferred for:

Coaching delivered after the year-end.

ECB Emerging Player Programme funding October 2023 to September 2024.

ECB Funds4Runs funding Autumn 2023

Women's Softball Winter 23/24

16. ANALYSIS OF NET ASSETS BETWEEN FUNDS

	Unrestricted funds	Restricted funds	30.9.23 Total funds	30.9.22 Total funds
	£	£	£	£
Current assets	367,492	45,000	412,492	366,495
Current liabilities	(31,713)	-	(31,713)	(73,021)
Accruals and deferred income	<u>(79,255)</u>	<u>-</u>	<u>(79,255)</u>	<u>(20,180)</u>
	<u>256,524</u>	<u>45,000</u>	<u>301,524</u>	<u>273,294</u>

17. MOVEMENT IN FUNDS

	At 1.10.22 £	Net movement in funds £	Transfers between funds £	At 30.9.23 £
Unrestricted funds				
Lease Fund	93,333	-	(10,000)	83,333
Berkshire Cricket Foundation General	69,890	9,148	9,153	88,191
England & Wales Cricket Trust	-	(825)	825	-
Designated shut-down reserve	<u>85,000</u>	<u>-</u>	<u>-</u>	<u>85,000</u>
	248,223	8,323	(22)	256,524
Restricted funds				
England & Wales Cricket Trust	12,906	16,093	-	28,999
BCF Restricted	<u>12,165</u>	<u>3,814</u>	<u>22</u>	<u>16,001</u>
	<u>25,071</u>	<u>19,907</u>	<u>22</u>	<u>45,000</u>
TOTAL FUNDS	<u>273,294</u>	<u>28,230</u>	<u>-</u>	<u>301,524</u>

BERKSHIRE CRICKET COMMUNITY FOUNDATION

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 30TH SEPTEMBER 2023**

17. MOVEMENT IN FUNDS - continued

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
Berkshire Cricket Foundation General	308,925	(299,777)	9,148
England & Wales Cricket Trust	<u>173,990</u>	<u>(174,815)</u>	<u>(825)</u>
	482,915	(474,592)	8,323
Restricted funds			
England & Wales Cricket Trust	286,786	(270,693)	16,093
Chance to Shine	148,764	(148,764)	-
BCF Restricted	<u>63,781</u>	<u>(59,967)</u>	<u>3,814</u>
	<u>499,331</u>	<u>(479,424)</u>	<u>19,907</u>
TOTAL FUNDS	<u><u>982,246</u></u>	<u><u>(954,016)</u></u>	<u><u>28,230</u></u>

Comparatives for movement in funds

	At 1.10.21 £	Net movement in funds £	Transfers between funds £	At 30.9.22 £
Unrestricted funds				
Lease Fund	103,333	(10,000)	-	93,333
Berkshire Cricket Foundation General	117,651	(47,761)	-	69,890
England & Wales Cricket Trust	-	124	(124)	-
Designated shut-down reserve	<u>85,000</u>	<u>-</u>	<u>-</u>	<u>85,000</u>
	305,984	(57,637)	(124)	248,223
Restricted funds				
England & Wales Cricket Trust	15,775	(2,993)	124	12,906
BCF Restricted	<u>32,168</u>	<u>(20,003)</u>	<u>-</u>	<u>12,165</u>
	<u>47,943</u>	<u>(22,996)</u>	<u>124</u>	<u>25,071</u>
TOTAL FUNDS	<u><u>353,927</u></u>	<u><u>(80,633)</u></u>	<u><u>-</u></u>	<u><u>273,294</u></u>

BERKSHIRE CRICKET COMMUNITY FOUNDATION

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 30TH SEPTEMBER 2023**

17. MOVEMENT IN FUNDS - continued

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
Lease Fund	-	(10,000)	(10,000)
Berkshire Cricket Foundation General	66,555	(114,316)	(47,761)
England & Wales Cricket Trust	<u>423,255</u>	<u>(423,131)</u>	<u>124</u>
	489,810	(547,447)	(57,637)
Restricted funds			
England & Wales Cricket Trust	171,993	(174,986)	(2,993)
Chance to Shine	126,140	(126,140)	-
BCF Restricted	<u>97,601</u>	<u>(117,604)</u>	<u>(20,003)</u>
	<u>395,734</u>	<u>(418,730)</u>	<u>(22,996)</u>
TOTAL FUNDS	<u><u>885,544</u></u>	<u><u>(966,177)</u></u>	<u><u>(80,633)</u></u>

A current year 12 months and prior year 12 months combined position is as follows:

	At 1.10.21 £	Net movement in funds £	Transfers between funds £	At 30.9.23 £
Unrestricted funds				
Lease Fund	103,333	(10,000)	(10,000)	83,333
Berkshire Cricket Foundation General	117,651	(38,613)	9,153	88,191
England & Wales Cricket Trust	-	(701)	701	-
Designated shut-down reserve	<u>85,000</u>	<u>-</u>	<u>-</u>	<u>85,000</u>
	305,984	(49,314)	(146)	256,524
Restricted funds				
England & Wales Cricket Trust	15,775	13,100	124	28,999
BCF Restricted	<u>32,168</u>	<u>(16,189)</u>	<u>22</u>	<u>16,001</u>
	<u>47,943</u>	<u>(3,089)</u>	<u>146</u>	<u>45,000</u>
TOTAL FUNDS	<u><u>353,927</u></u>	<u><u>(52,403)</u></u>	<u><u>-</u></u>	<u><u>301,524</u></u>

BERKSHIRE CRICKET COMMUNITY FOUNDATION

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 30TH SEPTEMBER 2023**

17. MOVEMENT IN FUNDS - continued

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
Lease Fund	-	(10,000)	(10,000)
Berkshire Cricket Foundation General	375,480	(414,093)	(38,613)
England & Wales Cricket Trust	<u>597,245</u>	<u>(597,946)</u>	<u>(701)</u>
	972,725	(1,022,039)	(49,314)
Restricted funds			
England & Wales Cricket Trust	458,779	(445,679)	13,100
Chance to Shine	274,904	(274,904)	-
BCF Restricted	<u>161,382</u>	<u>(177,571)</u>	<u>(16,189)</u>
	<u>895,065</u>	<u>(898,154)</u>	<u>(3,089)</u>
TOTAL FUNDS	<u>1,867,790</u>	<u>(1,920,193)</u>	<u>(52,403)</u>

The purposes for which the funds are held:

Unrestricted funds

General fund- This fund is represented by annual rent payments made by BCCF to Falkland Cricket Club.

Berkshire Cricket Foundation General fund- this fund has accumulated over many years from surpluses and is being invested into charitable activities.

England & Wales Cricket Trust (EWCT)-The EWCT funding supports community participation in cricket as a means of promoting and improving health. In addition, the EWCT promotes work to improve provision of cricket in schools, clubs and other youth cricket activities. This funding also includes funds from the England and Wales Cricket Board. This funding is core funding.

Restricted funds

Chance to Shine- funding received from the charity, Chance to Shine, to give children the opportunity to learn and play through cricket via programme delivery by BCCF in Schools and Communities.

England & Wales Cricket Trust (EWCT)- This funding is for the delivery of specific projects funded by the EWCT and England and Wales Cricket Board (ECB).

BCF Restricted fund- This is funding to support and deliver smaller projects.

18. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 30 September 2023.

BERKSHIRE CRICKET COMMUNITY FOUNDATION

**DETAILED STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 30TH SEPTEMBER 2023**

	30.9.23 £	30.9.22 £
INCOME AND ENDOWMENTS		
Donations and legacies		
Donations	28,530	25,643
Investment income		
Deposit account interest	2,323	624
Charitable activities		
Charitable Activities	948,048	854,167
Other income		
Reserve transfers	3,345	-
Other income	<u>-</u>	<u>5,110</u>
	<u>3,345</u>	<u>5,110</u>
Total incoming resources	982,246	885,544
EXPENDITURE		
Raising donations and legacies		
Fundraising Expenses	20,987	11,695
Charitable activities		
Coaching	280,348	251,157
Facility Hire	78,245	69,356
Advertising	28,851	14,006
Events and Delivery	<u>160,280</u>	<u>204,813</u>
	547,724	539,332
Support costs		
Management		
Wages	483,580	478,400
Social security	48,778	47,174
Pensions	51,012	49,973
Rent and Rates	11,239	11,845
Sundries	16,429	6,308
Cross-charge coaching delivery	<u>(275,812)</u>	<u>(228,488)</u>
	335,226	365,212
Finance		
Credit card booking fees	3,264	2,154
Information technology		
Telephone and Computer costs	10,419	9,992
Other		
Insurance	1,833	1,694
Postage and stationery	1,052	1,495
Travelling expenses	21,697	25,135
Carried forward	24,582	28,324

This page does not form part of the statutory financial statements

BERKSHIRE CRICKET COMMUNITY FOUNDATION

**DETAILED STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 30TH SEPTEMBER 2023**

	30.9.23 £	30.9.22 £
Other		
Brought forward	24,582	28,324
Premises Expenses	<u>1,500</u>	<u>-</u>
	26,082	28,324
Governance costs		
Auditors' remuneration	7,260	3,540
Accountancy and legal fees	<u>3,054</u>	<u>5,928</u>
	<u>10,314</u>	<u>9,468</u>
Total resources expended	<u>954,016</u>	<u>966,177</u>
Net income/(expenditure)	<u><u>28,230</u></u>	<u><u>(80,633)</u></u>

This page does not form part of the statutory financial statements

Accounts

REGISTERED COMPANY NUMBER: CE006861 (England and Wales)
REGISTERED CHARITY NUMBER: 1165948

**REPORT OF THE TRUSTEES AND
FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30TH SEPTEMBER 2022
FOR
BERKSHIRE CRICKET COMMUNITY FOUNDATION**

Richardson Jones
Chartered Accountants &
Registered Auditors
Mercury House
19-21 Chapel Street
Marlow
Buckinghamshire
SL7 3HN

BERKSHIRE CRICKET COMMUNITY FOUNDATION

**CONTENTS OF THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30TH SEPTEMBER 2022**

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BERKSHIRE CRICKET COMMUNITY FOUNDATION

REFERENCE AND ADMINISTRATIVE DETAILS FOR THE YEAR ENDED 30TH SEPTEMBER 2022

TRUSTEES

N Doody (resigned 9.3.22)
S C Taylor (resigned 15.9.22)
J Bolan (resigned 9.3.23)
G Riaz
S Spencer-Jones
J M Barker (resigned 20.1.22)
D F Hayward (resigned 31.3.22)
T Hussain
D Peaple (resigned 30.3.23)
N D Brewster
M Lane
O Majid (appointed 26.4.22)
M Simmons (appointed 3.5.22)
I M Wood-Smith (appointed 3.5.22)
S M Bartlett (appointed 8.12.22)

REGISTERED OFFICE

The Cricket Pavilion
Enborne Street
Newbury
Berkshire
RG14 6TW

REGISTERED COMPANY NUMBER CE006861 (England and Wales)

REGISTERED CHARITY NUMBER 1165948

INDEPENDENT AUDITORS

Richardson Jones
Chartered Accountants &
Registered Auditors
Mercury House
19-21 Chapel Street
Marlow
Buckinghamshire
SL7 3HN

BANKERS

Metro Bank PLC
One Southampton Row
London
WC1B 5HA

Day-to-day management

The trustees delegate day-to-day management to Mark Roche, the charity's Chief Executive.

BERKSHIRE CRICKET COMMUNITY FOUNDATION

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 30TH SEPTEMBER 2022

The trustees present their report with the financial statements of the charity for the year ended 30th September 2022. The trustees have adopted the provisions of 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).

Introduction

After 2 years of disruption due to the pandemic, this year saw a return to something more familiar with the welcome absence of lockdowns and restrictions. The Foundation had grown during the previous two fiscals, and now was the time to show the reach, impact and importance of the work that we do.

OBJECTIVES AND ACTIVITIES

Objectives and aims

Berkshire Cricket Community Foundation (BCF) is a Charitable Incorporated Organisation (CIO) and its constitution states that its objects are "for the benefit of the public generally and, in particular, the inhabitants of Berkshire and its surrounding areas:

1.1 to promote community participation in healthy recreation in particular by providing and assisting in providing facilities for and the organising the playing of cricket and other sport and games capable of promoting health.

1.2 to provide and assist in providing facilities for sport, recreation and other leisure time occupation of such persons who have need for such facilities by reason of their youth, age, infirmity or disablement, poverty, or social economic circumstances or for the public at large in the interest of social welfare with the object of improving their condition of life.

1.3 to advance the education of children and young people through such means as the trustees think fit; and

1.4 such charitable purposes for the public benefit as are exclusively charitable according to the laws of England and Wales as the trustees may from time to time determine. "

Significant activities

The charity performs a wide range of cricket activities to achieve these objectives and the trustees have regard to the Charity Commission guidance on public benefit. Activities are split into pillars of:

Participation & Growth - Schools, Community, Clubs - which delivers:

- Chance to Shine programme in Primary and Secondary Schools and in Communities (Street Cricket)
- Marylebone Cricket Club Foundation (MCCF) Hubs across the county to provide free coaching for state-educated children aged 11-15.
- Coaching courses (often subsidised) to develop the cricket workforce, (both volunteers and otherwise)
- Core Cities programme in Slough which provides 'non-traditional' opportunities for children and adults to access cricket activities and engage with organised programmes
- All Stars & Dynamos which offers an initial route into Cricket for children aged 5-11, based at clubs but also in areas of high deprivation and inactivity

Performance Cricket with Boys and Girls Pathways and the Men's and Women's County First Team and includes delivering:

- High level coaching to boys and girls in the Performance Pathway
- Tailored, specialist coaching for those players identified for the Emerging Player Pathway
- Championship-winning first men's team development

Funding for these activities comes from a variety of funders but the main two which are split out in the accounts below are the England & Wales Cricket Trust (E&WCT, £416K, all spent), Chance to Shine (£126K, all spent). We are grateful to all our funders, large and small.

Public benefit

The trustees are all familiar with and have regard to the Charity Commission guidance "The Essential Trustee: what you need to know, what you need to do" as well as the guidance on "Public Benefit".

BERKSHIRE CRICKET COMMUNITY FOUNDATION

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 30TH SEPTEMBER 2022

STRATEGIC REPORT

Achievement and performance

Schools

With access to schools now back to pre-pandemic levels, our Schools programme once again grew, especially our competition offer which saw 39 events across the year for Key Stage 1 and 2 pupils - this included the new Dynamos competitions and the All Stars Skills Festivals. The main programme saw us directly engage with 94 Primary Schools through either a full School programme (6 weeks) and engagement days. Nearly 9,800 children benefited directly from our activities, with 33% of these from a diverse ethnicity and two thirds in Town/Urban areas. In all over 3,000 hours of activity were delivered by our team of Participation Coaches.

Clubs

Our support to clubs reverted back to being focused on improvement to their facilities, and to supporting their volunteers and the games workforce. Through the ECB County Grant Fund, £125,000 was invested in club facilities based around 'Family Friendly Facilities', 'Growing the Women & Girls Game' and 'Tackling Climate'. Clubs also accessed £25,000 of funding to amplify their programmes for children through the Summer holidays, increasing the reach of the game to children who were inspired by the success of the England Teams, and the Hundred.

We continued to drive up the number of Coaches working in Club environments, with over 300 individuals attending a training course. The provision of targeted bursaries to remove/reduce the financial barrier to underrepresented groups saw 91 people receive this support, all of whom were either female or from a diverse ethnicity.

Our 'National Programmes' (All Stars Cricket and Dynamos Cricket) reached a new peak with 31 clubs hosting activity for over 2,000 children (25% of which were girls), with the highlight being the 36 female activators involved with the weekly delivery of fun and engaging activities.

Community

Our Hub Cricket programme continued to deliver free coaching and matchplay to children who attend State School, with over 400 children attending trials and 228 of these selected into squads for the winter programme (15 hours of coaching) and Summer matchplay (each Hub played 6 matches). The Street Tapeball offer was expanded to 8 Boys centres and 3 Girls only venues, with nearly 300 individual children attending the free weekly sessions and holiday time competition days.

The Slough KO Cup, supported through our Core Cities plan, saw a record number of teams take part in the competition with just short of 700 individual players involved.

25 centres provided All Stars Cricket and Dynamos Cricket to children in receipt of Free School Meals, with the ECB bursary fund removing the cost associated with attending these programme in club settings, with 323 Dynamos (8-11 year olds) and 181 All Stars (5-8 year olds) benefitting from the 6 week programme with free bats and balls for them to keep.

Our focus for 2023-2024 is to deliver on the 'Reading Project' that will see increased opportunities for people within the Town to access cricket offers, increasing the reach of the game into an area where there is currently only one cricket club and limited other opportunities to enjoy the game.

Disability

The awarding of some funding from the Lords Taverners has allowed us to employ a full time Disability Officer who is responsible for the delivery of our Disability Strategy. This sees him leading on the creation of the Super 1s Hubs, which provide weekly cricket sessions for participants with disabilities. This links in with our SEND Schools programme, which delivers cricket activity in curriculum time including Table Cricket for those who are unable to take part in more physical activity. After many years of under funding this area it is fantastic to see the great work that can be done with the right resource. The next focus will be on creating performance based opportunities for those players who will be able to represent the County in the ECB competitions.

Male Performance

Our Men's Performance programme continued to deliver success, with the Mens First XI regaining the NCCA Championship with victory over Lincolnshire in the four day final, and they also retained the NCCA 50 Over Trophy for the third time by beating Cumberland at Wormsley (also for the third consecutive time). Our players continued to make the transition into professional Cricket with Middlesex Academy places for Ollie Winterbottom and Nilesh Bandari, full contracts for Yousef Majid and Sheridan Gumbs (both Surrey), Jafar Chohan (Yorkshire) and Shoaib Basher (Somerset) - and we still managed to win two trophies!!

BERKSHIRE CRICKET COMMUNITY FOUNDATION

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 30TH SEPTEMBER 2022

Female Pathway- Women & Girls

The progression of the Womens team, and the older age group teams, was the highlight of the season with several of the Under 18s making their First Team debuts. The introduction of the Extra Provision Group (EPG) was a key part of this improvement, with the Foundation now financially supporting the delivery of a year round programme to our most talented young cricketers which is now free of charge to the participants (to mirror the ECB funded programme for boys). 8 of our players are now on the Southern Vipers Regional EPP, which shows the depth of talent that we have in the girls game. There are now 28 clubs who have a girls section, which means that 2 out of 3 of our clubs with youth cricket now offer girls only cricket with record team entries in the club competitions. 19 clubs now have Womens cricket, with the aim for all clubs with Girls cricket to have a Womens team in the next three years. With so many players now in the club game, the importance of the Under 11 Developments Hubs has grown with 63 players involved in this coaching programme aiding the transition from soft ball to hard ball cricket.

Lauren Bell, who played kwik cricket when at School in Hungerford, made her England Test Match debut, which is a perfect example of how the Womens game has progressed and that a career as a professional female cricketer is now a viable option.

Boys Pathway

A full winter coaching programme took place for the first time since the 18/19 period, which meant there were a large number of young players who had not been able to access the full pathway and this did have an effect on the ability level of our younger teams. 4 players made the move from Hub cricket into the full performance pathway, underlining the important role that the Hub system plays in providing increased opportunities for players just below the elite level.

The Under 18s matched the First Teams success with two trophies - the ECB Under 18 T20 and 50 Over competitions. Isaac Humphrey played in the successful Under 18 team despite being an Under 14 - and he averaged 78 with the bat! The Emerging Players Programme, funded by the ECB, continued to provide high quality coaching to the best 13-16 players and was again rated 'Good' by the ECB external assessor, this year receiving 39 from a possible 40 marks across the activities.

Financial review

Financial position

Overall, income was £885,544 and spend of £966,177 - a deficit of £80,633 of which £22,872 was against restricted reserves and £10,000 against the designated lease reserves. This therefore, reduced unrestricted reserves by £47,761.

Our unrestricted reserves at 30th September 2022 now stand at £70K. Together with £93.3K rent reserve which is non-cash and held against the equivalent pre-payment and the £85K held and designated in case of shutdown this totals the £248K shown on the balance sheet.

The trustees are looking to invest the non-designated reserves of £70K over the next 3-5 years.

Principal funding sources

We are grateful that our funders continued to support us, E&WCT with £416K, Chance to Shine with £126K.

Reserves policy

The charity will set aside a sum by way of a reserve against unforeseen contingencies.

The purpose of the reserve is to mitigate against negative risk or provide working capital in case of positive risk or opportunity so we can:

A - Meet contractual liabilities in the event of the organisation shutting down

B - Meet programme expenses (including overheads) in the event of failure of programme funder (where we believe the programme should continue in the absence of the programme funder) or where the programme funder pays in arrears

C - Fulfil our organisation values with respect to stability of employment for staff (given multiple time bound programme funding agreements)

D - Cover costs such as long-term sickness and maternity pay as required.

Principal risks and uncertainties

This fiscal year has presented many challenges. The charity has now fully absorbed the Performance Pathway programmes from the old County Club, so income has doubled since we were only delivery Participation and Growth, before the pandemic.

BERKSHIRE CRICKET COMMUNITY FOUNDATION

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 30TH SEPTEMBER 2022

STRATEGIC REPORT

Future plans

We aim to grow and strengthen the game, support communities, and inspire the county. We will:

- Lead and develop the cricket network within Berkshire
- Provide enjoyable, inclusive, and accessible programmes
- Establish and maintain a governance structure to sustain and protect cricket in Berkshire
- Create a player pathway that enables players to reach their potential
- Use cricket to engage with new communities

We have prioritised the following pillars to achieve this:

- Strong foundations
- Transform Women & Girls' Cricket
- High performing county teams
- More people, more places
- It is not just cricket

These each pillars have separate ambitions and action plans.

This is then supported by a continued focus on support pillars:

- Good Governance
- Financial Sustainability
- Motivated People
- Strong Partnerships
- Inspiring Offers.

Each of these support pillars have ambitions and action plans.

The ambition and strategy of the BCF are set out in a five-year strategy document approved by the Board and agreed with the ECB, who provide approximately 50% of the Charity's source of funds. BCF is two years into a contract with the ECB to deliver the strategy objectives.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The charity is controlled by its governing document, a constitution, and constitutes a Charitable Incorporated Organisation, as defined by the Charities Act 2011.

Recruitment and appointment of new trustees

The charity has a Nominations Committee which is comprised of two trustees, an elected member nominated by BCCC (the County Cricket Club which oversees the Men's Teams) and two independent members. They are responsible for recruitment and appointment of new trustees as well as succession planning and appointment of senior executives (CEO and FD).

Organisational structure

The Board of Trustees is skills-based and must have 8-12 members, one of which represents BCCC. At least 30% must be of the minority gender and one of ethnic origin.

There is an annual appraisal of the Board and the Chairs, well as an annual skills matrix review to guide this work.

There is a Finance, Risk, Remuneration, Audit and Governance committee comprised of two to four trustees, the Chief Executive and Finance Director, which meets four times each year to review the forecast v. budget in detail, review and propose any updates to policies and the Risk Register and to ensure the audit and governance work is compliant.

Decision making

Key strategic decisions are discussed and agreed by the full Board of Trustees, and this includes setting the five-year strategy, developing plans and policies, assessing the risk framework, and approving the annual budget.

The Management team is then tasked with delivering on these objectives and plans within the approved budget.

Induction and training of new trustees

There is an induction document and process which helps to guide the new trustee in the first weeks/months of their appointment. This includes, but is not limited to a historical background, review of five-year strategy, financial overview, EDI & Safeguarding training, governance requirements of both Charity Commission and our main funders.

BERKSHIRE CRICKET COMMUNITY FOUNDATION

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 30TH SEPTEMBER 2022

STRUCTURE, GOVERNANCE AND MANAGEMENT

Key management remuneration

The remuneration policy covers all staff, including key management. The salary bands have been developed using external benchmarking and internal affordability. The Chair of the Board is responsible for the annual appraisal of the CEO and FD which leads to a remuneration proposal. This goes first to the Finance, Risk, Remuneration, Audit & Governance committee and then to the full Board for final approval.

England Cricket Board (ECB) Governance

BCF complies with the Charity Commission Governance as well as with the Silver Tier of the Governance Framework of our main funder. The County Partnership Agreement (CPA), which regulates the relationship with the primary funder, and has now been agreed and signed, and we are committed to continuing to meet the CPA Standards and Silver Tier Governance.

A greater focus has, quite rightly, been put onto safeguarding, and the appointment of a member of staff to oversee this along with a Board Champion shows our commitment to this. With the County Club now fully integrated into the Foundation structure, both the County Board and County Club are fully compliant with the ECB requirements for both safeguarding and governance.

Organisational Development

The staffing structure comprised of a total of eighteen staff at the end of the fiscal, with clear areas of responsibility and alignment to the Countywide Plan and Board of Trustees. The growth in staff numbers reflects the increase in the number and scale of the programmes that we run, and greater importance on Club Support and Disability Cricket.

STATEMENT OF TRUSTEES' RESPONSIBILITIES

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

The law applicable to charities in England & Wales requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources of the charity for that period.

In preparing these financial statements, the trustees are required to:

- o select suitable accounting policies and then apply them consistently;
- o observe the methods and principles in the Charities SORP 2019 (FRS 102);
- o make judgements and estimates that are reasonable and prudent;
- o state whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements;
- o prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

The trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Charities Act 2011, the Charities (Accounts and Reports) Regulations 2008 and the provisions of the trust deed. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

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

AUDITORS

The auditors, Richardson Jones, will be proposed for re-appointment at the forthcoming Annual General Meeting.

Report of the trustees, incorporating a strategic report, approved by order of the board of trustees, as the company directors, on and signed on the board's behalf by:

.....
N D Brewster - Trustee

REPORT OF THE INDEPENDENT AUDITORS TO THE TRUSTEES OF BERKSHIRE CRICKET COMMUNITY FOUNDATION

Opinion

We have audited the financial statements of Berkshire Cricket Community Foundation (the 'charity') for the year ended 30th September 2022 which comprise Statement of Financial Activities, Balance Sheet, Cash Flow Statement and notes to the financial statements, including significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 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:

- o give a true and fair view of the state of the charity's affairs as at 30th September 2022, and of its incoming resources and application of resources, including its income and expenditure, for the year then ended;
- o have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- o have been prepared in accordance with the requirements of the Charities Act 2011.

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 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 Report of the Trustees, other than the financial statements and our auditor's report thereon. The trustees are responsible for the other information contained within the Report of the Trustees. 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.

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 this gives rise to a material misstatement in the financial statements themselves. 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.

Matters on which we are required to report by exception

We have nothing to report in respect of the following matters in relation to which the Charities (Accounts and Reports) Regulations 2008 require us to report to you if, in our opinion:

- o the information given in the financial statements is inconsistent in any material respect with the trustees' report; or
- o the charity has not kept adequate accounting records; or
- o the financial statements are not in agreement with the accounting records and returns; or
- o we have not received all the information and explanations we require for our audit.

Responsibilities of trustees

As explained more fully in the trustees' responsibilities statement [set out on page 6], the trustees 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.

REPORT OF THE INDEPENDENT AUDITORS TO THE TRUSTEES OF BERKSHIRE CRICKET COMMUNITY FOUNDATION

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 responsibilities for the audit of the financial statements

We have been appointed as auditor under section 145 of the Charities Act 2011 and report in accordance with regulations made under that Act.

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. The extent to which our procedures are capable of detecting irregularities, including fraud is detailed below:

We gained an understanding of the legal and regulatory framework applicable to Berkshire Cricket Community Foundation and the sector in which it operates, and considered the risk of acts by the charity that were contrary to applicable laws and regulations, including fraud. We designed audit procedures to respond to the risk, recognising that the risk of not detecting material misstatement due to fraud is higher than the risk of not detecting one resulting from error, as fraud may involve deliberate concealment by, for example, forgery or intentional misrepresentations, or through collusion.

We focused on laws and regulations which could give rise to a material misstatement in the financial statements, including, but not limited to, the Charities Act 2011 and UK tax legislation. Our procedures included:

- agreeing the financial statement disclosures to underlying supporting documentation.
- conducting a review of minutes of trustees
- testing the authorisation of expenditure and the implementation of financial controls.
- enquiries with management regarding known or suspected instances of non-compliance with laws and regulations and fraud.
- understanding of management's internal controls designed to prevent and detect irregularities.

Because of the inherent limitations of an audit, there is a risk that we will not detect all irregularities, including those leading to a material misstatement in the financial statements or non-compliance with regulation. This risk increases the more that compliance with a law or regulation is removed from the events and transactions reflected in the financial statements, as we will be less likely to become aware of instances of non-compliance. The risk is also greater regarding irregularities occurring due to fraud rather than error, as fraud involves intentional concealment, forgery, collusion, omission or misrepresentation.

A further description of our responsibilities is available on the FRC's website at: www.frc.org.uk/auditorsresponsibilities. This description forms part of our auditor's report.

Use of our report

This report is made solely to the charity's trustees, as a body, in accordance with Part 4 of the Charities (Accounts and Reports) Regulations 2008. 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 and the charity's trustees as a body, for our audit work, for this report, or for the opinions we have formed.

Richardson Jones Ltd (Statutory Auditor)
Chartered Accountants & Registered Auditors
Eligible to act as an auditor in terms of Section 1212 of the Companies Act 2006
Mercury House
19-21 Chapel Street
Marlow
Buckinghamshire
SL7 3HN

Date:

BERKSHIRE CRICKET COMMUNITY FOUNDATION

**STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 30TH SEPTEMBER 2022**

	Notes	Unrestricted funds £	Restricted funds £	30.9.22 Total funds £	30.9.21 Total funds £
INCOME AND ENDOWMENTS FROM					
Donations and legacies	2	21,521	4,122	25,643	16,975
Charitable activities	4				
Charitable activities		462,555	391,612	854,167	631,014
Investment income	3	624	-	624	600
Other income		<u>5,110</u>	<u>-</u>	<u>5,110</u>	<u>43,280</u>
Total		<u>489,810</u>	<u>395,734</u>	<u>885,544</u>	<u>691,869</u>
 EXPENDITURE ON					
Raising funds	5	11,695	-	11,695	4,283
Charitable activities	6				
Charitable activities		533,598	418,730	952,328	640,657
Other		<u>2,154</u>	<u>-</u>	<u>2,154</u>	<u>89</u>
Total		<u>547,447</u>	<u>418,730</u>	<u>966,177</u>	<u>645,029</u>
 NET INCOME/(EXPENDITURE)					
Transfers between funds	16	(57,637) <u>(124)</u>	(22,996) <u>124</u>	(80,633) <u>-</u>	46,840 <u>-</u>
Net movement in funds		(57,761)	(22,872)	(80,633)	46,840
 RECONCILIATION OF FUNDS					
Total funds brought forward		<u>305,984</u>	<u>47,943</u>	<u>353,927</u>	<u>307,087</u>
 TOTAL FUNDS CARRIED FORWARD		<u>248,223</u>	<u>25,071</u>	<u>273,294</u>	<u>353,927</u>

CONTINUING OPERATIONS

All income and expenditure has arisen from continuing activities.

BERKSHIRE CRICKET COMMUNITY FOUNDATION

**BALANCE SHEET
30TH SEPTEMBER 2022**

	Notes	Unrestricted funds £	Restricted funds £	30.9.22 Total funds £	30.9.21 Total funds £
CURRENT ASSETS					
Debtors: amounts falling due within one year	12	43,030	69,444	112,474	85,757
Debtors: amounts falling due after more than one year	12	83,333	-	83,333	93,333
Cash at bank		<u>170,688</u>	<u>-</u>	<u>170,688</u>	<u>251,907</u>
		297,051	69,444	366,495	430,997
CREDITORS					
Amounts falling due within one year	13	(44,398)	(28,623)	(73,021)	(23,830)
		<u>252,653</u>	<u>40,821</u>	<u>293,474</u>	<u>407,167</u>
NET CURRENT ASSETS					
		252,653	40,821	293,474	407,167
ACCUALS AND DEFERRED INCOME	15	(4,430)	(15,750)	(20,180)	(53,240)
		<u>248,223</u>	<u>25,071</u>	<u>273,294</u>	<u>353,927</u>
FUNDS	16				
Unrestricted funds:					
General fund				93,333	103,333
Berkshire Cricket Foundation General				69,890	117,651
Designated shut-down reserve				<u>85,000</u>	<u>85,000</u>
				248,223	305,984
Restricted funds				<u>25,071</u>	<u>47,943</u>
TOTAL FUNDS				<u>273,294</u>	<u>353,927</u>

These financial statements have been audited under the requirements of Section 145 of the Charities Act 2011.

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

.....
N D Brewster - Trustee

The notes form part of these financial statements

BERKSHIRE CRICKET COMMUNITY FOUNDATION

**CASH FLOW STATEMENT
FOR THE YEAR ENDED 30TH SEPTEMBER 2022**

	Notes	30.9.22 £	30.9.21 £
Cash flows from operating activities			
Cash generated from operations	1	(79,689)	82,941
Interest paid		<u>(2,154)</u>	<u>(89)</u>
Net cash (used in)/provided by operating activities		<u>(81,843)</u>	<u>82,852</u>
Cash flows from investing activities			
Interest received		<u>624</u>	<u>600</u>
Net cash provided by investing activities		<u>624</u>	<u>600</u>
		<u> </u>	<u> </u>
Change in cash and cash equivalents in the reporting period		(81,219)	83,452
Cash and cash equivalents at the beginning of the reporting period		<u>251,907</u>	<u>168,455</u>
Cash and cash equivalents at the end of the reporting period		<u><u>170,688</u></u>	<u><u>251,907</u></u>

The notes form part of these financial statements

BERKSHIRE CRICKET COMMUNITY FOUNDATION

**NOTES TO THE CASH FLOW STATEMENT
FOR THE YEAR ENDED 30TH SEPTEMBER 2022**

1. RECONCILIATION OF NET (EXPENDITURE)/INCOME TO NET CASH FLOW FROM OPERATING ACTIVITIES

	30.9.22 £	30.9.21 £
Net (expenditure)/income for the reporting period (as per the Statement of Financial Activities)	(80,633)	46,840
Adjustments for:		
Interest received	(624)	(600)
Interest paid	2,154	89
Increase in debtors	(16,717)	(7,451)
Increase in creditors	<u>16,131</u>	<u>44,063</u>
Net cash (used in)/provided by operations	<u>(79,689)</u>	<u>82,941</u>

2. ANALYSIS OF CHANGES IN NET FUNDS

	At 1.10.21 £	Cash flow £	At 30.9.22 £
Net cash			
Cash at bank	<u>251,907</u>	<u>(81,219)</u>	<u>170,688</u>
	_____	_____	_____
Total	<u>251,907</u>	<u>(81,219)</u>	<u>170,688</u>

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30TH SEPTEMBER 2022**

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements of the charity, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland ' and the Charities Act 2011. The financial statements have been prepared under the historical cost convention, as modified by the revaluation of certain assets.

Going Concern

At the balance sheet date, the charity had an excess of current assets over current liabilities and net assets of £273,294 (2021: £353,927). The financial statements have been prepared on a going concern basis as the trustees believe that no material uncertainties exist. The trustees have considered the level of funds held and the expected level of income and expenditure for 12 months from authorising these financial statements. The budgeted income and expenditure is sufficient with the level of reserves for the charity to be able to continue as a going concern.

Income

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

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.

Expenditure

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Taxation

The charity is exempt from corporation tax on its charitable activities.

Fund accounting

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

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

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

Pension

The charity operates a defined contribution pension scheme and has paid into this auto-enrolment compliant group scheme since April 2017. Contributions payable to the pension scheme are charged to the Statement of Financial Activities in the period to which they relate.

Government grants

The Coronavirus Job Retention Scheme (CJRS) resulted in cash payments from the government to compensate for part of the wages, associated national insurance contributions (NICs) and employer pension contributions of employees who have been placed on furlough.

The Coronavirus Job Retention Scheme ended on 30 September 2021 and no employees were placed on furlough during the year and the charity received a total amount of £nil (2021: £45,989) under the CJRS. This was included within other income in 2021.

The CJRS grants are recognised on the accrual model. Under the accrual model a grant relating to revenue shall be recognised as income on a systematic basis over the periods in which the entity recognises the related costs for which the grant is intended to compensate.

BERKSHIRE CRICKET COMMUNITY FOUNDATION

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 30TH SEPTEMBER 2022**

2. DONATIONS AND LEGACIES

	30.9.22	30.9.21
	£	£
Donations	<u>25,643</u>	<u>16,975</u>

3. INVESTMENT INCOME

	30.9.22	30.9.21
	£	£
Deposit account interest	<u>624</u>	<u>600</u>

4. INCOME FROM CHARITABLE ACTIVITIES

	30.9.22	30.9.21
	£	£
Charitable Activities Activity Charitable activities	<u>854,167</u>	<u>631,014</u>

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

	30.9.22	30.9.21
	£	£
England & Wales Cricket Trust	415,973	350,422
Chance to Shine	<u>126,140</u>	<u>81,981</u>
	<u>542,113</u>	<u>432,403</u>

5. RAISING FUNDS

Raising donations and legacies

	30.9.22	30.9.21
	£	£
Fundraising Expenses	<u>11,695</u>	<u>4,283</u>

6. CHARITABLE ACTIVITIES COSTS

	Direct Costs	Support costs (see note 7)	Totals
	£	£	£
Charitable activities	<u>539,332</u>	<u>412,996</u>	<u>952,328</u>

7. SUPPORT COSTS

	Management	Information technology	Other	Governance costs	Totals
	£	£	£	£	£
Charitable activities	<u>365,212</u>	<u>9,992</u>	<u>28,324</u>	<u>9,468</u>	<u>412,996</u>

BERKSHIRE CRICKET COMMUNITY FOUNDATION

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 30TH SEPTEMBER 2022**

8. NET INCOME/(EXPENDITURE)

Net income/(expenditure) is stated after charging/(crediting):

	30.9.22	30.9.21
	£	£
Auditors' remuneration	<u>3,540</u>	<u>2,340</u>

9. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 30th September 2022 nor for the year ended 30th September 2021.

Trustees' expenses

Total expenses reimbursed to 6 of the trustees during the year ended 30 September 2022 was £1,927.67 (2021 £244.90). The nature of the expenses was that of governance costs, travelling, mileage claims and match catering expenses and all trustees had their expenses reimbursed by the charity during the year.

10. STAFF COSTS

No employee received a salary at a rate of more than £60,000 per annum in the period.

The average numbers of staff during the year was 20 (2021: 13).

11. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted funds £	Restricted funds £	Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies	11,025	5,950	16,975
Charitable activities			
Charitable activities	173,282	457,732	631,014
Investment income	600	-	600
Other income	<u>43,280</u>	<u>-</u>	<u>43,280</u>
Total	<u>228,187</u>	<u>463,682</u>	<u>691,869</u>
EXPENDITURE ON			
Raising funds	-	4,283	4,283
Charitable activities			
Charitable activities	191,116	449,541	640,657
Other	<u>-</u>	<u>89</u>	<u>89</u>
Total	<u>191,116</u>	<u>453,913</u>	<u>645,029</u>
NET INCOME	37,071	9,769	46,840
Transfers between funds	<u>106</u>	<u>(106)</u>	<u>-</u>
Net movement in funds	37,177	9,663	46,840
RECONCILIATION OF FUNDS			
Total funds brought forward	268,807	38,280	307,087

BERKSHIRE CRICKET COMMUNITY FOUNDATION

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 30TH SEPTEMBER 2022**

11. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES - continued

	Unrestricted funds £	Restricted funds £	Total funds £
	<u> </u>	<u> </u>	<u> </u>
TOTAL FUNDS CARRIED FORWARD	<u>305,984</u>	<u>47,943</u>	<u>353,927</u>

12. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	30.9.22	30.9.21
	£	£
Trade debtors	69,095	69,270
Other debtors	24,808	-
Prepayments and accrued income	<u>18,571</u>	<u>16,487</u>
	<u>112,474</u>	<u>85,757</u>

Debtors falling due after more than one year is represented by prepaid rent of £83,333.

13. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	30.9.22	30.9.21
	£	£
Trade creditors	16,006	5,674
Social security and other taxes	12,418	-
Credit Card	330	59
Pension Fund	4,748	-
Other creditors	24,808	-
Accrued expenses	<u>14,711</u>	<u>18,097</u>
	<u>73,021</u>	<u>23,830</u>

14. LEASING AGREEMENTS

Minimum lease payments under non-cancellable operating leases fall due as follows:

	30.9.22	30.9.21
	£	£
Within one year	10,000	10,000
Between one and five years	<u>23,333</u>	<u>33,333</u>
	<u>33,333</u>	<u>43,333</u>

The lease agreement with FCC was signed in January 2021 and an annual rent agreed at an initial rate of £10,000 per annum. The term is 11 years beginning January 2021 and ending January 2032. The break date is February 2026.

It is agreed between BCCF and FCC that each annual rent payment made by BCCF to FCC under the lease shall be considered a repayment of the £110,000 loan under the terms of the loan agreement dated July 2020.

BERKSHIRE CRICKET COMMUNITY FOUNDATION

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 30TH SEPTEMBER 2022**

15. ACCRUALS AND DEFERRED INCOME

	30.9.22	30.9.21
	£	£
Deferred income	<u>20,180</u>	<u>53,240</u>

At 1 October 2021 the balance on deferred income was £53,240. Additions during the year were £20,180 and £53,240 was released to income. At 30 September 2022 the balance on deferred income was £20,180.

Income has been deferred for:

Coaching delivered after the year-end.

Emerging Player Programme funding October 2022 to March 2023.

16. MOVEMENT IN FUNDS

	At 1.10.21	Net movement in funds	Transfers between funds	At 30.9.22
	£	£	£	£
Unrestricted funds				
General fund	103,333	(10,000)	-	93,333
Berkshire Cricket Foundation General	117,651	(47,761)	-	69,890
England & Wales Cricket Trust	-	124	(124)	-
Designated shut-down reserve	<u>85,000</u>	<u>-</u>	<u>-</u>	<u>85,000</u>
	305,984	(57,637)	(124)	248,223
Restricted funds				
England & Wales Cricket Trust	15,775	(2,993)	124	12,906
BCF Restricted	<u>32,168</u>	<u>(20,003)</u>	<u>-</u>	<u>12,165</u>
	<u>47,943</u>	<u>(22,996)</u>	<u>124</u>	<u>25,071</u>
TOTAL FUNDS	<u>353,927</u>	<u>(80,633)</u>	<u>-</u>	<u>273,294</u>

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

	Incoming resources	Resources expended	Movement in funds
	£	£	£
Unrestricted funds			
General fund	-	(10,000)	(10,000)
Berkshire Cricket Foundation General	66,555	(114,316)	(47,761)
England & Wales Cricket Trust	<u>423,255</u>	<u>(423,131)</u>	<u>124</u>
	489,810	(547,447)	(57,637)
Restricted funds			
England & Wales Cricket Trust	171,993	(174,986)	(2,993)
Chance to shine	126,140	(126,140)	-
BCF Restricted	<u>97,601</u>	<u>(117,604)</u>	<u>(20,003)</u>
	<u>395,734</u>	<u>(418,730)</u>	<u>(22,996)</u>
TOTAL FUNDS	<u>885,544</u>	<u>(966,177)</u>	<u>(80,633)</u>

BERKSHIRE CRICKET COMMUNITY FOUNDATION

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 30TH SEPTEMBER 2022**

16. MOVEMENT IN FUNDS - continued

Comparatives for movement in funds

	At 1.10.20 £	Net movement in funds £	Transfers between funds £	At 30.9.21 £
Unrestricted funds				
General fund	110,000	(6,667)	-	103,333
Berkshire Cricket Foundation General	73,807	37,071	6,773	117,651
England & Wales Cricket Trust	-	6,667	(6,667)	-
Designated shut-down reserve	<u>85,000</u>	<u>-</u>	<u>-</u>	<u>85,000</u>
	268,807	37,071	106	305,984
Restricted funds				
England & Wales Cricket Trust	8,304	7,466	5	15,775
BCF Restricted	<u>29,976</u>	<u>2,303</u>	<u>(111)</u>	<u>32,168</u>
	<u>38,280</u>	<u>9,769</u>	<u>(106)</u>	<u>47,943</u>
TOTAL FUNDS	<u>307,087</u>	<u>46,840</u>	<u>-</u>	<u>353,927</u>

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	-	(6,667)	(6,667)
Berkshire Cricket Foundation General	79,568	(42,497)	37,071
England & Wales Cricket Trust	<u>148,619</u>	<u>(141,952)</u>	<u>6,667</u>
	228,187	(191,116)	37,071
Restricted funds			
England & Wales Cricket Trust	350,422	(342,956)	7,466
Chance to shine	81,981	(81,981)	-
BCF Restricted	<u>31,279</u>	<u>(28,976)</u>	<u>2,303</u>
	<u>463,682</u>	<u>(453,913)</u>	<u>9,769</u>
TOTAL FUNDS	<u>691,869</u>	<u>(645,029)</u>	<u>46,840</u>

BERKSHIRE CRICKET COMMUNITY FOUNDATION

NOTES TO THE FINANCIAL STATEMENTS - continued FOR THE YEAR ENDED 30TH SEPTEMBER 2022

16. MOVEMENT IN FUNDS - continued

A current year 12 months and prior year 12 months combined position is as follows:

	At 1.10.20 £	Net movement in funds £	Transfers between funds £	At 30.9.22 £
Unrestricted funds				
General fund	110,000	(16,667)	-	93,333
Berkshire Cricket Foundation General	73,807	(10,690)	6,773	69,890
England & Wales Cricket Trust	-	6,791	(6,791)	-
Designated shut-down reserve	<u>85,000</u>	<u>-</u>	<u>-</u>	<u>85,000</u>
	268,807	(20,566)	(18)	248,223
Restricted funds				
England & Wales Cricket Trust	8,304	4,473	129	12,906
BCF Restricted	<u>29,976</u>	<u>(17,700)</u>	<u>(111)</u>	<u>12,165</u>
	<u>38,280</u>	<u>(13,227)</u>	<u>18</u>	<u>25,071</u>
TOTAL FUNDS	<u>307,087</u>	<u>(33,793)</u>	<u>-</u>	<u>273,294</u>

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	-	(16,667)	(16,667)
Berkshire Cricket Foundation General	146,123	(156,813)	(10,690)
England & Wales Cricket Trust	<u>571,874</u>	<u>(565,083)</u>	<u>6,791</u>
	717,997	(738,563)	(20,566)
Restricted funds			
England & Wales Cricket Trust	522,415	(517,942)	4,473
Chance to shine	208,121	(208,121)	-
BCF Restricted	<u>128,880</u>	<u>(146,580)</u>	<u>(17,700)</u>
	<u>859,416</u>	<u>(872,643)</u>	<u>(13,227)</u>
TOTAL FUNDS	<u>1,577,413</u>	<u>(1,611,206)</u>	<u>(33,793)</u>

The purposes for which the funds are held:

Unrestricted funds

General fund- This fund is represented by annual rent payments made by BCCF to Falkland Cricket Club.

Berkshire Cricket Foundation General fund- this fund has accumulated over many years from surpluses and is being invested into charitable activities.

England & Wales Cricket Trust (EWCT)-The EWCT funding supports community participation in cricket as a means of promoting and improving health. In addition the EWCT promotes work to improve provision of cricket in schools, clubs and other youth cricket activities. This funding also includes funds from the England and Wales Cricket Board. This funding is core funding.

Restricted funds

Chance to Shine- funding received from the charity, Chance to Shine, to give children the opportunity to learn and play through cricket via programme delivery by BCCF in Schools and Communities.

BERKSHIRE CRICKET COMMUNITY FOUNDATION

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 30TH SEPTEMBER 2022**

16. MOVEMENT IN FUNDS - continued

England & Wales Cricket Trust (EWCT)- This funding is for the delivery of specific projects funded by the EWCT and England and Wales Cricket Board (ECB).

BCF Restricted fund- This is funding to support and deliver smaller projects.

17. RELATED PARTY DISCLOSURES

During the year ended 30 September 2022, £3,180 was paid to D Hayward, a trustee of the charity, for cricket coaching services provided up until her resignation as Trustee on 31 March 2022.

BERKSHIRE CRICKET COMMUNITY FOUNDATION

**DETAILED STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 30TH SEPTEMBER 2022**

	30.9.22 £	30.9.21 £
INCOME AND ENDOWMENTS		
Donations and legacies		
Donations	25,643	16,975
Investment income		
Deposit account interest	624	600
Charitable activities		
Charitable Activities	854,167	631,014
Other income		
COVID-19 Government Grants	-	45,990
Reserve transfers	-	(2,710)
Other income	<u>5,110</u>	<u>-</u>
	<u>5,110</u>	<u>43,280</u>
Total incoming resources	885,544	691,869
EXPENDITURE		
Raising donations and legacies		
Fundraising Expenses	11,695	4,283
Charitable activities		
Coaching	251,157	169,676
Facility Hire	69,356	27,469
Advertising	14,006	18,357
Events and Delivery	<u>204,813</u>	<u>105,891</u>
	539,332	321,393
Other		
Bank charges	2,154	89
Support costs		
Management		
Wages	478,400	325,173
Social security	47,174	29,163
Pensions	49,973	33,750
Rent and Rates	11,845	6,965
Sundries	6,308	2,887
Cross-charge coaching delivery	<u>(228,488)</u>	<u>(114,124)</u>
	365,212	283,814
Information technology		
Telephone and Computer costs	9,992	11,054
Other		
Insurance	1,694	1,506
Postage and stationery	1,495	6,628

This page does not form part of the statutory financial statements

BERKSHIRE CRICKET COMMUNITY FOUNDATION

**DETAILED STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 30TH SEPTEMBER 2022**

	30.9.22 £	30.9.21 £
Other		
Travelling expenses	25,135	5,862
Premises Expenses	<u>-</u>	<u>5,110</u>
	28,324	19,106
Governance costs		
Auditors' remuneration	3,540	2,340
Accountancy and legal fees	<u>5,928</u>	<u>2,950</u>
	<u>9,468</u>	<u>5,290</u>
Total resources expended	<u>966,177</u>	<u>645,029</u>
Net (expenditure)/income	<u><u>(80,633)</u></u>	<u><u>46,840</u></u>

Accounts

REGISTERED COMPANY NUMBER: CE006861 (England and Wales)
REGISTERED CHARITY NUMBER: 1165948

**REPORT OF THE TRUSTEES AND
FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30TH SEPTEMBER 2021
FOR
BERKSHIRE CRICKET COMMUNITY FOUNDATION**

Richardson Jones
Chartered Accountants &
Registered Auditors
Mercury House
19-21 Chapel Street
Marlow
Buckinghamshire
SL7 3HN

BERKSHIRE CRICKET COMMUNITY FOUNDATION

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FOR THE YEAR ENDED 30TH SEPTEMBER 2021**

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BERKSHIRE CRICKET COMMUNITY FOUNDATION

**REFERENCE AND ADMINISTRATIVE DETAILS
FOR THE YEAR ENDED 30TH SEPTEMBER 2021**

TRUSTEES

N Doody
S C Taylor
J Bolan
I Guha (resigned 22.10.20)
G Riaz
S Spencer-Jones
J M Barker
D F Hayward (resigned 31.3.22)
T Hussain (appointed 22.10.20)
D Peaple (appointed 27.1.21)
N D Brewster (appointed 28.4.21)
M Lane (appointed 15.7.21)
O Majid (appointed 26.4.22)
M Simmons (appointed 3.5.22)
I M Wood-Smith (appointed 3.5.22)

REGISTERED OFFICE

The Cricket Pavilion
Enborne Street
Newbury
Berkshire
RG14 6TW

REGISTERED COMPANY NUMBER CE006861 (England and Wales)

REGISTERED CHARITY NUMBER 1165948

INDEPENDENT AUDITORS

Richardson Jones
Chartered Accountants &
Registered Auditors
Mercury House
19-21 Chapel Street
Marlow
Buckinghamshire
SL7 3HN

BANKERS

Metro Bank PLC
One Southampton Row
London
WC1B 5HA

Day-to-day management

The trustees delegate day-to-day management to Mark Roche, the charity's Managing Director.

BERKSHIRE CRICKET COMMUNITY FOUNDATION

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 30TH SEPTEMBER 2021

The trustees present their report with the financial statements of the charity for the year ended 30th September 2021. The trustees have adopted the provisions of 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).

Introduction

With the 2020 season being truncated and played out under restrictions, hopes were high that the 2020-21 operational year would be close to 'normal' - this was not to be, with national lockdowns being in force during November and early Spring, Schools closed throughout most of terms 3 and 4, and almost no indoor activity permissible across the winter. But, as in 2020, as soon as it was possible to provide activity we did so with great effect.

Again, we were fortunate to be able to access the Coronavirus Job Retention Scheme (CJRS), which enabled us to retain our workforce throughout the second and third national lockdowns. A total of £46K was received through the CJRS relating to Covid-19.

OBJECTIVES AND ACTIVITIES

Objectives and aims

Berkshire Cricket Community Foundation (BCF) is a Charitable Incorporated Organisation (CIO) and its constitution states that its objects are "for the benefit of the public generally and, in particular, the inhabitants of Berkshire and its surrounding areas:

1.1 to promote community participation in healthy recreation in particular by providing and assisting in providing facilities for and the organising the playing of cricket and other sport and games capable of promoting health;

1.2 to provide and assist in providing facilities for sport, recreation and other leisure time occupation of such persons who have need for such facilities by reason of their youth, age, infirmity or disablement, poverty or social economic circumstances or for the public at large in the interest of social welfare with the object of improving their condition of life;

1.3 to advance the education of children and young people through such means as the trustees think fit; and

1.4 such charitable purposes for the public benefit as are exclusively charitable according to the laws of England and Wales as the trustees may from time to time determine. "

Significant activities

The charity performs a wide range of cricket activities to achieve these objectives and the trustees have regard to the Charity Commission guidance on public benefit. Activities are split into pillars of

Participation & Growth - Schools, Community, Clubs - which delivers:

- Chance to Shine programme in Primary and Secondary Schools and in Communities (Street Cricket)
- Marylebone Cricket Club Foundation (MCCF) Hubs across the county to provide free coaching for state-educated children aged 11-15.
- Coaching courses (often subsidised) to develop the cricket workforce, (both volunteers and otherwise)
- Core Cities programme in Slough which provides 'non-traditional' opportunities for children and adults to access cricket activities and engage with organised programmes
- All Stars & Dynamos which offers an initial route into Cricket for children aged 5-11, mainly based at clubs but also in areas of high deprivation and inactivity

Performance Cricket with Boys and Girls Pathways and the Men's and Women's County First Team and includes delivering:

- High level coaching to boys and girls in the Performance Pathway
- Tailored, specialist coaching for those players identified for the Emerging Player Pathway
- Championship-winning first men's team development

Funding for these activities comes from a variety of funders but the main two which are split out in the accounts below are the England & Wales Cricket Trust (E&WCT, £350K income with £342K spend and the balance being held to spend on specific projects), Chance to Shine (£82K of funds, all spent).

We are grateful to all our funders, large and small.

BERKSHIRE CRICKET COMMUNITY FOUNDATION

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 30TH SEPTEMBER 2021

OBJECTIVES AND ACTIVITIES

Public benefit

The trustees are all familiar with and have regard to the Charity Commission guidance "The Essential Trustee: what you need to know, what you need to do" as well as the guidance on "Public Benefit".

STRATEGIC REPORT

Achievement and performance

Schools

Our Schools programme continued to grow, and despite the school closures in terms 3 and 4 we still delivered full programmes in 62 Primary Schools, 34 engagement days and continued our work with the Girls Secondary Leadership programme delivering coaching and leadership training in 10 Schools. In total we reached 10,694 individual children through the various programmes. With the restrictions around Covid-19 we were not able to deliver any physical competitions however our virtual competition directly engaged with 42 Primary Schools, and 7,198 children. The competition framework has been rolled out in September 2021 and has seen over 75 schools attending in term 1.

Clubs

Our support to clubs continued to be around the financial support required to ensure survival through the restrictions, and to support their volunteers and the games workforce. Through the various ECB support packages, clubs accessed just short of £100,000 through the period October 20 to July 21. The appointment of two dedicated staff to support clubs will continue this level of engagement. The Young Leaders in Cricket programme was initiated, and through the support of the ECB we were able to offer Support Coach course places at zero cost to the participant - 135 individuals registered for these workshops.

Community

The hardest hit area of our activities through the pandemic has been the Community/informal/non-traditional section of the game - throughout the winter of 2020-21 we were not able to deliver any of our Street projects, indoor competitions, disability cricket, or Hub cricket. The summer did see a full Hub programme, with the Slough Under 15s making it all the way to the National Final at Lords, only to lose out on the last ball. The Hub programme is now an integral part of the Performance Pathway and will open up many more opportunities for children and young people from the non-traditional setting to access the pathway.

Male Performance

The Performance Programme was heavily hit by the lockdowns and lack of indoor activity, with only a handful of sessions in the normal winter programme able to take place. Whilst this meant the season started with a fraction of the normal contact time with players, a full summer season was both planned and delivered.

The Men's 1st Team successfully defended their 50 Over crown, albeit after a two-year break, and a number of players from the Emerging Players Programme played either First Class or List A cricket - Dan Lincoln, Toby Albert, and Toby Greatwood. Three players, Eddie Campion, Ben Salter, and Naavya Sharma were offered Academy contracts with Middlesex.

Female Pathway

The lack of indoor activity meant that the Girls' squads were only able to access a small number of sessions before the season. A full summer programme was delivered, and the links with Southern Vipers were strengthened. The increase in Women's Club Cricket was fantastic with 16 clubs offering regular competition which when added to the 19 clubs who have a competitive Girls cricket offer gives a truly accessible experience. There are also several other clubs who have run introductory/taster sessions in the season. The introduction of a 'Hub' programme at Under 11s has proved a great success and will support both the club game and the performance pathway going forwards.

Boys Pathway

The 'normal' coaching programme was decimated by the closure of sports halls which meant that the coaching programmes were unable to be delivered - which impacted player development and the financial picture. Once outdoor activity was possible, a full (and somewhat revised) training and match-play programme ran throughout the Summer. The Emerging Players Programme was successfully managed and delivered and was awarded a 'Good' rating (95%) from the external auditor.

BERKSHIRE CRICKET COMMUNITY FOUNDATION

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 30TH SEPTEMBER 2021

STRATEGIC REPORT

Financial review

Financial position

Overall, income was £691,869 and spend of £645,029 left a surplus of £46,840. We had started the fiscal holding £38,280 of restricted reserves and this year's surplus included a surplus of £9,663 for restricted projects. This is mainly due to the pandemic delaying delivery. The end result is an unrestricted surplus of £37,177 for 20/21.

Our unrestricted reserves at 30th September 2021 now stand at £305,984. This includes £100,000 held as a prepayment for our rental contract for offices and £85,000 designated in case of shut-down - as per our reserves policy.

The trustees are looking to invest the non-designated reserves of £120,000 in increased subsidies to help players over the next 3-5 years.

Principal funding sources

We are grateful that our funders continued to support us, E&WCT with £352,000, Chance to Shine with £82,000 and for the government's furlough scheme £46,000 which made sure we could retain our staff during the long period with no delivery. We took the opportunity to optimise the Participation and the Performance pillars and integrate and clarify them to benefit and support the most players.

Reserves policy

The charity will set aside a sum by way of a reserve against unforeseen contingencies.

The purpose of the reserve is to mitigate against negative risk or provide working capital in case of positive risk or opportunity so we can:

A - Meet contractual liabilities in the event of the organisation shutting down

B - Meet programme expenses (including overheads) in the event of failure of programme funder (where we believe the programme should continue in the absence of the programme funder) or where the programme funder pays in arrears

C - Fulfil our organisation values with respect to stability of employment for staff (given multiple time bound programme funding agreements)

D - Cover costs such as long-term sickness and maternity pay as required.

Principal risks and uncertainties

This fiscal year has presented many challenges. The charity has now fully absorbed the Performance Pathway programmes from the old County Club so income has doubled since we were only delivery Participation and Growth, before the pandemic. Covid continued to impact delivery by preventing all indoor cricket activity across the winter and adjusting how we organised during the summer.

BERKSHIRE CRICKET COMMUNITY FOUNDATION

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 30TH SEPTEMBER 2021

STRATEGIC REPORT

Future plans

We aim to grow and strengthen the game, support communities, and inspire the county. We will:

- Lead and develop the cricket network within Berkshire
- Provide enjoyable, inclusive, and accessible programmes
- Establish and maintain a governance structure to sustain and protect cricket in Berkshire
- Create a player pathway that enables players to reach their potential
- Use cricket to engage with new communities

We have prioritised the following pillars to achieve this:

- Strong foundations
- Transform Women & Girls' Cricket
- High performing county teams
- More people, more places
- It is not just cricket

These each pillars have separate ambitions and action plans.

This is then supported by a continued focus on support pillars:

- Good Governance
- Financial Sustainability
- Motivated People
- Strong Partnerships
- Inspiring Offers.

Each of these support pillars have ambitions and action plans.

The ambition and strategy of the BCF are set out in a five-year strategy document approved by the Board and agreed with the ECB, who provide approximately 50% of the Charity's source of funds. BCF is two years into a contract with the ECB to deliver the strategy objectives.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The charity is controlled by its governing document, a constitution, and constitutes a Charitable Incorporated Organisation, as defined by the Charities Act 2011.

Recruitment and appointment of new trustees

The charity has a Nominations Committee which is comprised of two trustees, an elected member nominated by BCCC (the County Cricket Club which oversees the Men's Teams) and two independent members. The Committee should have at least one female member. We are still looking for a second independent female member. They are responsible for recruitment and appointment of new trustees as well as succession planning and appointment of senior executives (CEO and FD).

Organisational structure

The Board of Trustees is skills-based and must have 8-12 members, one of which represents BCCC. At least 30% must be of the minority gender and one of ethnic origin.

Trustees are recruited through an open process which is overseen by the Nominations Committee, which oversees recruitment of trustees and key management as well as succession planning. It is made up of two trustees, a representative from the Berkshire County Cricket Club and two independent members and should have at least one female member. The Nominations Committee also ensures there is an annual appraisal of the Board and the Chairs, well as an annual skills matrix review to guide this work.

There is a Finance, Risk, Remuneration, Audit and Governance committee comprised of two to four trustees, the Chief Executive and Finance Director, which meets four times each year to review the forecast v. budget in detail, review and propose any policy updates and ensure the audit and governance work is compliant

Decision making

Key strategic decisions are discussed and agreed by the full Board of Trustees, and this includes setting the five-year strategy, developing plans and policies, assessing the risk framework, and approving the annual budget.

The Management team is then tasked with delivering on these objectives and plans within the approved budget.

BERKSHIRE CRICKET COMMUNITY FOUNDATION

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 30TH SEPTEMBER 2021

STRUCTURE, GOVERNANCE AND MANAGEMENT

Induction and training of new trustees

There is an induction document and process which helps to guide the new trustee in the first weeks/months of their appointment. This includes, but is not limited to a historical background, review of five-year strategy, financial overview, EDI & Safeguarding training, governance requirements of both Charity Commission and our main funders.

Key management remuneration

The remuneration policy covers all staff, including key management. The salary bands have been developed using external benchmarking and internal affordability. The Chair of the Board is responsible for the annual appraisal of the CEO and FD which leads to a remuneration proposal. This goes first to the Finance, Risk, Remuneration, Audit & Governance committee and then to the full Board for final approval.

England Cricket Board (ECB) Governance

BCF complies with the Charity Commission Governance as well as with the Silver Tier of the Governance Framework of our main funder. The County Partnership Agreement (CPA), which regulates the relationship with the primary funder, and has now been agreed and signed, and we are committed to continuing to meet the CPA Standards and Silver Tier Governance. A greater focus has, quite rightly, been put onto safeguarding, and the appointment of a member of staff to oversee this along with a Board Champion shows our commitment to this. With the County Club now fully integrated into the Foundation structure, both the County Board and County Club are fully compliant with the ECB requirements for both safeguarding and governance.

A greater focus has, quite rightly, been put onto safeguarding, and the appointment of a member of staff to oversee this along with a Board Champion shows our commitment to this. With the County Club now fully integrated into the Foundation structure, both the County Board and County Club are fully compliant with the ECB requirements for both safeguarding and governance.

Organisational Development

The staffing structure comprised of a total of 18 staff at the end of the fiscal, with clear areas of responsibility and alignment to the Countywide Plan and Board of Trustees. The growth in staff numbers reflects the increase in the number and scale of the programmes that we run, and greater importance on Club Support and Disability Cricket.

STATEMENT OF TRUSTEES' RESPONSIBILITIES

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

The law applicable to charities in England & Wales requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources of the charity for that period.

In preparing these financial statements, the trustees are required to:

- o select suitable accounting policies and then apply them consistently;
- o observe the methods and principles in the Charities SORP 2019 (FRS 102);
- o make judgements and estimates that are reasonable and prudent;
- o state whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements;
- o prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

The trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Charities Act 2011, the Charities (Accounts and Reports) Regulations 2008 and the provisions of the trust deed. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

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

AUDITORS

The auditors, Richardson Jones, will be proposed for re-appointment at the forthcoming Annual General Meeting.

BERKSHIRE CRICKET COMMUNITY FOUNDATION

**REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 30TH SEPTEMBER 2021**

Report of the trustees, incorporating a strategic report, approved by order of the board of trustees, as the company directors, on 5th May 2022 and signed on the board's behalf by:

J Bolan - Trustee

REPORT OF THE INDEPENDENT AUDITORS TO THE TRUSTEES OF BERKSHIRE CRICKET COMMUNITY FOUNDATION

Opinion

We have audited the financial statements of Berkshire Cricket Community Foundation (the 'charity') for the year ended 30th September 2021 which comprise Statement of Financial Activities, Balance Sheet, Cash Flow Statement and notes to the financial statements, including significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 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:

- o give a true and fair view of the state of the charity's affairs as at 30th September 2021, and of its incoming resources and application of resources, including its income and expenditure, for the year then ended;
- o have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- o have been prepared in accordance with the requirements of the Charities Act 2011.

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 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 Report of the Trustees, other than the financial statements and our auditor's report thereon. The trustees are responsible for the other information contained within the Report of the Trustees. 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.

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 this gives rise to a material misstatement in the financial statements themselves. 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.

Matters on which we are required to report by exception

We have nothing to report in respect of the following matters in relation to which the Charities (Accounts and Reports) Regulations 2008 require us to report to you if, in our opinion:

- o the information given in the financial statements is inconsistent in any material respect with the trustees' report; or
- o the charity has not kept adequate accounting records; or
- o the financial statements are not in agreement with the accounting records and returns; or
- o we have not received all the information and explanations we require for our audit.

Responsibilities of trustees

As explained more fully in the trustees' responsibilities statement [set out on page 6], the trustees 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.

REPORT OF THE INDEPENDENT AUDITORS TO THE TRUSTEES OF BERKSHIRE CRICKET COMMUNITY FOUNDATION

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 responsibilities for the audit of the financial statements

We have been appointed as auditor under section 145 of the Charities Act 2011 and report in accordance with regulations made under that Act.

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. The extent to which our procedures are capable of detecting irregularities, including fraud is detailed below:

We gained an understanding of the legal and regulatory framework applicable to Berkshire Cricket Community Foundation and the sector in which it operates, and considered the risk of acts by the charity that were contrary to applicable laws and regulations, including fraud. We designed audit procedures to respond to the risk, recognising that the risk of not detecting material misstatement due to fraud is higher than the risk of not detecting one resulting from error, as fraud may involve deliberate concealment by, for example, forgery or intentional misrepresentations, or through collusion.

We focused on laws and regulations which could give rise to a material misstatement in the financial statements, including, but not limited to, the Charities Act 2011 and UK tax legislation. Our procedures included:

- agreeing the financial statement disclosures to underlying supporting documentation
- enquiries with management
- understanding of management's internal controls designed to prevent and detect irregularities.

Because of the inherent limitations of an audit, there is a risk that we will not detect all irregularities, including those leading to a material misstatement in the financial statements or non-compliance with regulation. This risk increases the more that compliance with a law or regulation is removed from the events and transactions reflected in the financial statements, as we will be less likely to become aware of instances of non-compliance. The risk is also greater regarding irregularities occurring due to fraud rather than error, as fraud involves intentional concealment, forgery, collusion, omission or misrepresentation.

A further description of our responsibilities is available on the FRC's website at: [Auditors I Audit and Assurance I Auditor's Responsibilities for the Audit I Description of the auditor's responsibilities for the audit of the financial statements I Financial Reporting Council \(frc.org.uk\)](https://www.frc.org.uk/auditors/Auditor%20responsibilities/Auditor%20responsibilities%20for%20the%20audit%20of%20the%20financial%20statements). This description forms part of our auditor's report.

Use of our report

This report is made solely to the charity's trustees, as a body, in accordance with Part 4 of the Charities (Accounts and Reports) Regulations 2008. 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 and the charity's trustees as a body, for our audit work, for this report, or for the opinions we have formed.

Richardson Jones Ltd, Statutory Auditor
Eligible to act as an auditor in terms of Section 1212 of the Companies Act 2006
Mercury House
19-21 Chapel Street
Marlow
Buckinghamshire
SL7 3HN

Date:

BERKSHIRE CRICKET COMMUNITY FOUNDATION

**STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 30TH SEPTEMBER 2021**

	Notes	Unrestricted funds £	Restricted funds £	30.9.21 Total funds £	30.9.20 Total funds £
INCOME AND ENDOWMENTS FROM					
Donations and legacies	2	11,025	5,950	16,975	7,292
Charitable activities	4				
Charitable activities		173,282	457,732	631,014	287,047
Investment income	3	600	-	600	1,020
Other income		<u>43,280</u>	<u>-</u>	<u>43,280</u>	<u>165,955</u>
Total		228,187	463,682	691,869	461,314
 EXPENDITURE ON					
Raising funds	5	-	4,283	4,283	737
Charitable activities	6				
Charitable activities		191,116	449,541	640,657	354,373
Other		<u>-</u>	<u>89</u>	<u>89</u>	<u>-</u>
Total		<u>191,116</u>	<u>453,913</u>	<u>645,029</u>	<u>355,110</u>
 NET INCOME		37,071	9,769	46,840	106,204
Transfers between funds	16	<u>106</u>	<u>(106)</u>	<u>-</u>	<u>-</u>
 Other recognised gains/(losses)					
Gains on revaluation of fixed assets		<u>-</u>	<u>-</u>	<u>-</u>	<u>110,000</u>
Net movement in funds		37,177	9,663	46,840	216,204
 RECONCILIATION OF FUNDS					
Total funds brought forward		<u>268,807</u>	<u>38,280</u>	<u>307,087</u>	<u>90,883</u>
 TOTAL FUNDS CARRIED FORWARD		<u><u>305,984</u></u>	<u><u>47,943</u></u>	<u><u>353,927</u></u>	<u><u>307,087</u></u>

CONTINUING OPERATIONS

All income and expenditure has arisen from continuing activities.

The notes form part of these financial statements

BERKSHIRE CRICKET COMMUNITY FOUNDATION

**BALANCE SHEET
30TH SEPTEMBER 2021**

	Notes	Unrestricted funds £	Restricted funds £	30.9.21 Total funds £	30.9.20 Total funds £
CURRENT ASSETS					
Debtors: amounts falling due within one year	12	36,058	49,699	85,757	71,639
Debtors: amounts falling due after more than one year	12	93,333	-	93,333	100,000
Cash at bank		<u>222,908</u>	<u>28,999</u>	<u>251,907</u>	<u>168,455</u>
		352,299	78,698	430,997	340,094
CREDITORS					
Amounts falling due within one year	13	(13,779)	(10,051)	(23,830)	(17,257)
		<u>338,520</u>	<u>68,647</u>	<u>407,167</u>	<u>322,837</u>
NET CURRENT ASSETS					
		338,520	68,647	407,167	322,837
ACCUALS AND DEFERRED INCOME	15	(32,536)	(20,704)	(53,240)	(15,750)
		<u>305,984</u>	<u>47,943</u>	<u>353,927</u>	<u>307,087</u>
FUNDS	16				
Unrestricted funds				305,984	268,807
Restricted funds				<u>47,943</u>	<u>38,280</u>
TOTAL FUNDS				<u>353,927</u>	<u>307,087</u>

These financial statements have been audited under the requirements of Section 145 of the Charities Act 2011.

The financial statements were approved by the Board of Trustees and authorised for issue on 5th May 2022 and were signed on its behalf by:

J Bolan - Trustee

BERKSHIRE CRICKET COMMUNITY FOUNDATION

**CASH FLOW STATEMENT
FOR THE YEAR ENDED 30TH SEPTEMBER 2021**

	Notes	30.9.21 £	30.9.20 £
Cash flows from operating activities			
Cash generated from operations	1	82,941	(40,647)
Interest paid		<u>(89)</u>	<u>-</u>
Net cash provided by/(used in) operating activities		<u>82,852</u>	<u>(40,647)</u>
Cash flows from investing activities			
Sale of tangible fixed assets		-	110,000
Interest received		<u>600</u>	<u>860</u>
Net cash provided by investing activities		<u>600</u>	<u>110,860</u>
Cash flows from financing activities			
Loan repayments in year		<u>-</u>	<u>(13,000)</u>
Net cash provided by/(used in) financing activities		<u>-</u>	<u>(13,000)</u>
		<u>-</u>	<u>-</u>
Change in cash and cash equivalents in the reporting period		83,452	57,213
Cash and cash equivalents at the beginning of the reporting period		<u>168,455</u>	<u>111,242</u>
Cash and cash equivalents at the end of the reporting period		<u>251,907</u>	<u>168,455</u>

The notes form part of these financial statements

BERKSHIRE CRICKET COMMUNITY FOUNDATION

**NOTES TO THE CASH FLOW STATEMENT
FOR THE YEAR ENDED 30TH SEPTEMBER 2021**

1. RECONCILIATION OF NET INCOME TO NET CASH FLOW FROM OPERATING ACTIVITIES

	30.9.21	30.9.20
	£	£
Net income for the reporting period (as per the Statement of Financial Activities)	46,840	106,204
Adjustments for:		
Interest received	(600)	(860)
Interest paid	89	-
Increase in debtors	(7,451)	(165,888)
Increase in creditors	<u>44,063</u>	<u>19,897</u>
Net cash provided by/(used in) operations	<u><u>82,941</u></u>	<u><u>(40,647)</u></u>

2. ANALYSIS OF CHANGES IN NET FUNDS

	At 1.10.20	Cash flow	At 30.9.21
	£	£	£
Net cash			
Cash at bank	<u>168,455</u>	<u>83,452</u>	<u>251,907</u>
	<u> </u>	<u> </u>	<u> </u>
Total	<u><u>168,455</u></u>	<u><u>83,452</u></u>	<u><u>251,907</u></u>

BERKSHIRE CRICKET COMMUNITY FOUNDATION

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30TH SEPTEMBER 2021

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements of the charity, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland ' and the Charities Act 2011. The financial statements have been prepared under the historical cost convention, as modified by the revaluation of certain assets.

Going Concern

At the balance sheet date, the charity had an excess of current assets over current liabilities and net assets of £353,927 (2020: £307,087). The financial statements have been prepared on a going concern basis as the trustees believe that no material uncertainties exist. The trustees have considered the level of funds held and the expected level of income and expenditure for 12 months from authorising these financial statements. The budgeted income and expenditure is sufficient with the level of reserves for the charity to be able to continue as a going concern.

Income

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

Expenditure

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings, they have been allocated to activities on a basis consistent with the use of resources.

Tangible fixed assets

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Taxation

The charity is exempt from corporation tax on its charitable activities.

Fund accounting

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

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

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

Pension

The charity operates a defined contribution pension scheme and has paid into this auto-enrolment compliant group scheme since April 2017. Contributions payable to the pension scheme are charged to the Statement of Financial Activities in the period to which they relate.

Government grants

The Coronavirus Job Retention Scheme (CJRS) resulted in cash payments from the government to compensate for part of the wages, associated national insurance contributions (NICs) and employer pension contributions of employees who have been placed on furlough. Employees were placed on furlough during the year and the charity received a total amount of £45,989 under the CJRS. This is included within other income.

The CJRS grants are recognised on the accrual model. Under the accrual model a grant relating to revenue shall be recognised as income on a systematic basis over the periods in which the entity recognises the related costs for which the grant is intended to compensate.

BERKSHIRE CRICKET COMMUNITY FOUNDATION

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 30TH SEPTEMBER 2021**

2. DONATIONS AND LEGACIES

	30.9.21	30.9.20
	£	£
Donations	<u>16,975</u>	<u>7,292</u>

3. INVESTMENT INCOME

	30.9.21	30.9.20
	£	£
Rents received	-	160
Deposit account interest	<u>600</u>	<u>860</u>
	<u>600</u>	<u>1,020</u>

4. INCOME FROM CHARITABLE ACTIVITIES

	30.9.21	30.9.20
	£	£
Charitable Activities	<u>631,014</u>	<u>287,047</u>

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

	30.9.21	30.9.20
	£	£
England & Wales Cricket Trust	350,422	203,162
Chance to Shine	<u>81,981</u>	<u>60,167</u>
	<u>432,403</u>	<u>263,329</u>

5. RAISING FUNDS

Other trading activities

	30.9.21	30.9.20
	£	£
Purchases	<u>4,283</u>	<u>737</u>

6. CHARITABLE ACTIVITIES COSTS

	Direct Costs £	Support costs (see note 7) £	Totals £
Charitable activities	<u>321,393</u>	<u>319,264</u>	<u>640,657</u>

7. SUPPORT COSTS

	Management £	Information technology £	Other £	Governance costs £	Totals £
Charitable activities	<u>283,814</u>	<u>11,054</u>	<u>19,106</u>	<u>5,290</u>	<u>319,264</u>

BERKSHIRE CRICKET COMMUNITY FOUNDATION

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 30TH SEPTEMBER 2021**

8. NET INCOME/(EXPENDITURE)

Net income/(expenditure) is stated after charging/(crediting):

	30.9.21	30.9.20
	£	£
Auditors' remuneration	<u>2,340</u>	<u>2,340</u>

9. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 30th September 2021 nor for the year ended 30th September 2020.

Trustees' expenses

Total expenses reimbursed to 1 of the trustees during the year ended 30 September 2021 was £244.90 (2020 £724.60). The nature of the expenses was that of travel and subsistence and all trustees had their expenses reimbursed by the charity during the year.

10. STAFF COSTS

No employee received a salary at a rate of more than £60,000 per annum in the period.

The average numbers of staff during the year was 13 (2020 : 8).

11. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted funds £	Restricted funds £	Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies	7,292	-	7,292
Charitable activities			
Charitable activities	23,718	263,329	287,047
Investment income	1,020	-	1,020
Other income	<u>110,636</u>	<u>55,319</u>	<u>165,955</u>
Total	142,666	318,648	461,314
EXPENDITURE ON			
Raising funds	-	737	737
Charitable activities			
Charitable activities	35,270	319,103	354,373
Total	<u>35,270</u>	<u>319,840</u>	<u>355,110</u>
NET INCOME/(EXPENDITURE)	107,396	(1,192)	106,204
Transfers between funds	<u>(1,056)</u>	<u>1,056</u>	<u>-</u>
Other recognised gains/(losses)			
Gains on revaluation of fixed assets	<u>110,000</u>	<u>-</u>	<u>110,000</u>
Net movement in funds	216,340	(136)	216,204

BERKSHIRE CRICKET COMMUNITY FOUNDATION

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 30TH SEPTEMBER 2021**

11. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES - continued

	Unrestricted funds £	Restricted funds £	Total funds £
RECONCILIATION OF FUNDS			
Total funds brought forward	52,467	38,416	90,883
TOTAL FUNDS CARRIED FORWARD	<u>268,807</u>	<u>38,280</u>	<u>307,087</u>

12. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	30.9.21 £	30.9.20 £
Trade debtors	69,270	7,025
Other debtors	-	39,472
Prepayments and accrued income	<u>16,487</u>	<u>25,142</u>
	<u>85,757</u>	<u>71,639</u>

Debtors falling due after more than one year is represented by prepaid rent of £93,333.

13. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	30.9.21 £	30.9.20 £
Trade creditors	5,674	904
Credit Card	59	145
Accrued expenses	<u>18,097</u>	<u>16,208</u>
	<u>23,830</u>	<u>17,257</u>

14. LEASING AGREEMENTS

Minimum lease payments under non-cancellable operating leases fall due as follows:

	30.9.21 £	30.9.20 £
Within one year	10,000	6,667
Between one and five years	<u>33,333</u>	<u>43,333</u>
	<u>43,333</u>	<u>50,000</u>

The lease agreement with FCC was signed in January 2021 and an annual rent agreed at an initial rate of £10,000 per annum. The term is 11 years beginning January 2021 and ending January 2032. The break date is February 2026.

It is agreed between BCCF and FCC that each annual rent payment made by BCCF to FCC under the lease shall be considered a repayment of the £110,000 loan under the terms of the loan agreement dated July 2020.

BERKSHIRE CRICKET COMMUNITY FOUNDATION

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 30TH SEPTEMBER 2021**

15. ACCRUALS AND DEFERRED INCOME

	30.9.21	30.9.20
	£	£
Deferred income	<u>53,240</u>	<u>15,750</u>

At 1 October 2020 the balance on deferred income was £15,750. Additions during the year were £53,240 and £15,750 was released to income. At 30 September 2021 the balance on deferred income was £53,240.

Income has been deferred for:

Coaching delivered after the year-end.

Sponsorship for events taking place after the year-end.

Chance to Shine hand back.

Emerging Player Programme funding October 2021 to March 2022.

16. MOVEMENT IN FUNDS

	At 1.10.20 £	Net movement in funds £	Transfers between funds £	At 30.9.21 £
Unrestricted funds				
General fund	110,000	-	-	110,000
Berkshire Cricket Foundation General	<u>158,807</u>	<u>37,071</u>	<u>106</u>	<u>195,984</u>
	268,807	37,071	106	305,984
Restricted funds				
England & Wales Cricket Trust	8,304	7,466	5	15,775
BCF Restricted	<u>29,976</u>	<u>2,303</u>	<u>(111)</u>	<u>32,168</u>
	<u>38,280</u>	<u>9,769</u>	<u>(106)</u>	<u>47,943</u>
TOTAL FUNDS	<u>307,087</u>	<u>46,840</u>	<u>-</u>	<u>353,927</u>

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
Berkshire Cricket Foundation General	79,568	(42,497)	37,071
England & Wales Cricket Trust	<u>148,619</u>	<u>(148,619)</u>	<u>-</u>
	228,187	(191,116)	37,071
Restricted funds			
England & Wales Cricket Trust	350,422	(342,956)	7,466
Chance to shine	81,981	(81,981)	-
BCF Restricted	<u>31,279</u>	<u>(28,976)</u>	<u>2,303</u>
	<u>463,682</u>	<u>(453,913)</u>	<u>9,769</u>
TOTAL FUNDS	<u>691,869</u>	<u>(645,029)</u>	<u>46,840</u>

BERKSHIRE CRICKET COMMUNITY FOUNDATION

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 30TH SEPTEMBER 2021**

16. MOVEMENT IN FUNDS - continued

Comparatives for movement in funds

	At 1.10.19 £	Net movement in funds £	Transfers between funds £	At 30.9.20 £
Unrestricted funds				
General fund	-	110,000	-	110,000
Berkshire Cricket Foundation General	<u>52,467</u>	<u>107,396</u>	<u>(1,056)</u>	<u>158,807</u>
	52,467	217,396	(1,056)	268,807
Restricted funds				
Chance to Shine	-	(272)	272	-
England & Wales Cricket Trust	24,026	(16,506)	784	8,304
BCF Restricted	<u>14,390</u>	<u>15,586</u>	<u>-</u>	<u>29,976</u>
	<u>38,416</u>	<u>(1,192)</u>	<u>1,056</u>	<u>38,280</u>
TOTAL FUNDS	<u>90,883</u>	<u>216,204</u>	<u>-</u>	<u>307,087</u>

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

	Incoming resources £	Resources expended £	Gains and losses £	Movement in funds £
Unrestricted funds				
General fund	-	-	110,000	110,000
Berkshire Cricket Foundation General	<u>142,666</u>	<u>(35,270)</u>	<u>-</u>	<u>107,396</u>
	142,666	(35,270)	110,000	217,396
Restricted funds				
Chance to Shine	60,167	(60,439)	-	(272)
England & Wales Cricket Trust	239,469	(255,975)	-	(16,506)
BCF Restricted	<u>19,012</u>	<u>(3,426)</u>	<u>-</u>	<u>15,586</u>
	<u>318,648</u>	<u>(319,840)</u>	<u>-</u>	<u>(1,192)</u>
TOTAL FUNDS	<u>461,314</u>	<u>(355,110)</u>	<u>110,000</u>	<u>216,204</u>

A current year 12 months and prior year 12 months combined position is as follows:

	At 1.10.19 £	Net movement in funds £	Transfers between funds £	At 30.9.21 £
Unrestricted funds				
General fund	-	110,000	-	110,000
Berkshire Cricket Foundation General	<u>52,467</u>	<u>144,467</u>	<u>(950)</u>	<u>195,984</u>
	52,467	254,467	(950)	305,984
Restricted funds				
England & Wales Cricket Trust	24,026	(9,040)	789	15,775
BCF Restricted	<u>14,390</u>	<u>17,889</u>	<u>(111)</u>	<u>32,168</u>
	<u>38,416</u>	<u>8,849</u>	<u>678</u>	<u>47,943</u>
TOTAL FUNDS	<u>90,883</u>	<u>263,044</u>	<u>-</u>	<u>353,927</u>

BERKSHIRE CRICKET COMMUNITY FOUNDATION

NOTES TO THE FINANCIAL STATEMENTS - continued FOR THE YEAR ENDED 30TH SEPTEMBER 2021

16. MOVEMENT IN FUNDS - continued

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Gains and losses £	Movement in funds £
Unrestricted funds				
General fund	-	-	110,000	110,000
Berkshire Cricket Foundation General	222,234	(77,767)	-	144,467
England & Wales Cricket Trust	<u>148,619</u>	<u>(148,619)</u>	<u>-</u>	<u>-</u>
	370,853	(226,386)	110,000	254,467
Restricted funds				
England & Wales Cricket Trust	589,891	(598,931)	-	(9,040)
Chance to shine	81,981	(81,981)	-	-
BCF Restricted	<u>50,291</u>	<u>(32,402)</u>	<u>-</u>	<u>17,889</u>
	<u>722,163</u>	<u>(713,314)</u>	<u>-</u>	<u>8,849</u>
TOTAL FUNDS	<u>1,153,183</u>	<u>(1,000,139)</u>	<u>110,000</u>	<u>263,044</u>

The purposes for which the funds are held:

Unrestricted funds

General fund- This fund is represented by annual rent payments made by BCCF to Falkland Cricket Club.

Berkshire Cricket Foundation General fund- this fund derives the majority of it's income from the delivery of BCCF's coaching courses to develop the cricket workforce.

England & Wales Cricket Trust (EWCT)-The EWCT funding supports community participation in cricket as a means of promoting and improving health. In addition, the EWCT promotes work to improve provision of cricket in schools, clubs, and other youth cricket activities. This funding also includes funds from the England and Wales Cricket Board. This funding is core funding.

Restricted funds

Chance to Shine- funding received from the charity, Chance to Shine, to give children the opportunity to learn and play through cricket via programme delivery by BCCF in Schools and Communities.

England & Wales Cricket Trust (EWCT)- This funding is for the delivery of specific projects funded by the EWCT and England and Wales Cricket Board (ECB).

BCF Restricted fund- The purpose of this fund is to support and deliver smaller projects.

17. RELATED PARTY DISCLOSURES

During the year ended 30 September 2021, £4,154 was paid to D Hayward, a trustee of the charity, for cricket coaching services provided.

BERKSHIRE CRICKET COMMUNITY FOUNDATION

**DETAILED STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 30TH SEPTEMBER 2021**

	30.9.21 £	30.9.20 £
INCOME AND ENDOWMENTS		
Donations and legacies		
Donations	16,975	7,292
Investment income		
Rents received	-	160
Deposit account interest	<u>600</u>	<u>860</u>
	600	1,020
Charitable activities		
Charitable Activities	631,014	287,047
Other income		
COVID-19 Government Grants	45,990	66,380
Reserve transfers	<u>(2,710)</u>	<u>99,575</u>
	<u>43,280</u>	<u>165,955</u>
Total incoming resources	691,869	461,314
EXPENDITURE		
Other trading activities		
Fundraising Expenses	4,283	737
Charitable activities		
Coaching	169,676	71,557
Facility Hire	27,469	9,706
Advertising	18,357	3,892
Events and Delivery	<u>105,891</u>	<u>43,597</u>
	321,393	128,752
Other		
Bank interest	89	-
Support costs		
Management		
Wages	325,173	212,910
Social security	29,163	17,213
Pensions	33,750	21,966
Rent and Rates	6,965	7,638
Sundries	2,887	2,917
Cross-charge coaching delivery	<u>(114,124)</u>	<u>(58,894)</u>
	283,814	203,750
Information technology		
Telephone and Computer costs	11,054	4,919

This page does not form part of the statutory financial statements

BERKSHIRE CRICKET COMMUNITY FOUNDATION

**DETAILED STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 30TH SEPTEMBER 2021**

	30.9.21 £	30.9.20 £
Other		
Insurance	1,506	1,103
Postage and stationery	6,628	732
Travelling expenses	5,862	7,300
Premises Expenses	<u>5,110</u>	<u>-</u>
	19,106	9,135
Governance costs		
Auditors' remuneration	2,340	2,340
Accountancy and legal fees	<u>2,950</u>	<u>5,477</u>
	<u>5,290</u>	<u>7,817</u>
Total resources expended	<u>645,029</u>	<u>355,110</u>
Net income	<u><u>46,840</u></u>	<u><u>106,204</u></u>

This page does not form part of the statutory financial statements

Accounts

REGISTERED COMPANY NUMBER: CE006861 (England and Wales)
REGISTERED CHARITY NUMBER: 1165948

**REPORT OF THE TRUSTEES AND
FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30TH SEPTEMBER 2020
FOR
BERKSHIRE CRICKET COMMUNITY FOUNDATION**

Richardson Jones
Chartered Accountants &
Registered Auditors
Mercury House
19-21 Chapel Street
Marlow
Buckinghamshire
SL7 3HN

BERKSHIRE CRICKET COMMUNITY FOUNDATION

**CONTENTS OF THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30TH SEPTEMBER 2020**

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BERKSHIRE CRICKET COMMUNITY FOUNDATION

**REFERENCE AND ADMINISTRATIVE DETAILS
FOR THE YEAR ENDED 30TH SEPTEMBER 2020**

TRUSTEES

N Doody
S C Taylor
J Bolan
I Guha (resigned 22.10.20)
G Riaz
S Spencer-Jones
J M Barker
D F Hayward
T Hussain (appointed 22.10.20)
D Peale (appointed 27.1.21)

REGISTERED OFFICE

The Cricket Pavilion
Enborne Street
Newbury
Berkshire
RG14 6TW

REGISTERED COMPANY NUMBER CE006861 (England and Wales)

REGISTERED CHARITY NUMBER 1165948

INDEPENDENT AUDITORS

Richardson Jones
Chartered Accountants &
Registered Auditors
Mercury House
19-21 Chapel Street
Marlow
Buckinghamshire
SL7 3HN

BERKSHIRE CRICKET COMMUNITY FOUNDATION

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 30TH SEPTEMBER 2020

The trustees present their report with the financial statements of the charitable incorporated organisation for the year ended 30th September 2020. The trustees have adopted the provisions of 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).

Introduction

2020 will forever be remembered as the year that sport stopped (amongst many other things), yet despite the global pandemic reducing the opportunity for direct delivery, Berkshire Cricket Foundation maintained its momentum of previous years and indeed increased its scope through the integration of the County Cricket Board and County Club.

The Cricket Network and its volunteers, the Staff and the Board Members should all be congratulated on their resilience, flexibility, and passion for the game which resulted in the amazing amount of activity that took place in the truncated summer. Whilst we would not want to have to repeat the 2020 season, we have taken great learnings from that period which will stand us in good stead for future challenges.

We were fortunate to be able to access the Coronavirus Job Retention Scheme (CJRS), which enabled us to retain our workforce throughout the initial National Lockdown, return to activity in late summer, and again to support our staff during the second (and now third) lockdowns. A total of £66,380 was received through the CJRS and Business Grants relating to Covid-19.

OBJECTIVES AND ACTIVITIES

Public benefit

The trustees are all familiar with and have regard to the Charity Commission guidance "The Essential Trustee: what you need to know, what you need to do" as well as the guidance on "Public Benefit".

England Cricket Board (ECB) Governance

Despite the Global Pandemic and the suspension of cricket activity in March 2020, we continued our work to meet the ECB Governance Standards, including the integration of the Berkshire Youth Cricket League, the County Cricket Board (CCB) and Berkshire County Cricket Club to provide a single body for the administration and provision of Recreational Cricket. This is a major step towards meeting the Tier 2 standards that have been set for County Boards by the ECB, and we are already seeing the benefit of a single structure.

New Board Members

BCF continues to develop the skill base of the Board of Trustees, which enables us to make informed decisions on programmes, activities and investments. We have started to align Trustees with operational staff, to give the Board further insight in the programmes that we run, and to offer advice and support to the team. A recent audit of the Board identified some gaps which are being addressed through the proactive recruitment of new Board Members.

Financial Management

The Finance sub-Committee (FRRAG, covering Finance, Risk, Remuneration Audit and Governance) continued to work on budgeting and the financial processes of the Charity - something that was made increasingly difficult from March onwards. What was pleasing was that with the financial systems, information and controls that we have in place, we were able to react very quickly once the first lockdown hit, and this agility continued through the rest of the year as restrictions changed and the situation developed. As you will see from the accounts, we managed to navigate our way through the 'unprecedented year' and came out with a positive balance sheet. This is partly due to the CJRS and Business Grant covering lost income, partly due to reserve transfers - c. £20K from BYCL and c. £80K as we merged with Berkshire Cricket Ltd (BCL) but it was also in no small way due to our ability to react to the ever changing landscape, produce plans that have flexibility, and to be able to start activity with very short timescales.

Organisational Development

With the integration of the County Club, the workforce grew with the addition of the two existing Pathway Managers (and was soon followed by a new post - Female Pathway Manager). With Trustees beginning to be aligned with staff and programmes, we started to pull together the various management teams for the key projects, and this will continue throughout 2021.

BERKSHIRE CRICKET COMMUNITY FOUNDATION

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 30TH SEPTEMBER 2020

ACHIEVEMENT AND PERFORMANCE

Our work with the England & Wales Cricket Board

With the 2020 cricket season suspended until mid-July, the 'normal' programmes were inevitably hard hit. All Stars Cricket was only run by a small number of clubs, and the launch of Dynamos was postponed for 12 months. The Core Cities programme was severely impacted with the majority of the activity that was planned based around the summer season and the 'informal' nature of the activities meant that these were simply not viable due to the Covid restrictions.

The Youth Club Competition programme, which was under the management of the Foundation for the first time, did not run as planned due to the delayed start. There were, however, a huge number of practice sessions and matches which were organised on an informal basis between clubs and all club coaches, managers and volunteers should be commended on the speed and agility that they showed to provide as much activity as they did. Girls club cricket was due to flourish in 2020 with a record 55 teams from 17 clubs entered into the formal competitions, unfortunately not all of these teams were able to organise activity in the truncated season and work has already begun on helping these clubs to make a strong return in 2021. No income was derived from clubs in 2020, with no Affiliation Fees charged, nor competition entry charges, and the Foundation covered the cost of ball purchase for clubs to help with their cashflows in a season with little opportunity for them to raise funds themselves.

The Performance Pathway activity, under the governance of the Foundation from June, paused in March and resumed in late July. A huge amount of time was spent planning the various scenarios (many of which didn't materialise) and the return to activity, whilst logistically challenging, was welcomed by parents and players and indeed many compliments were made to the coaching team. The remainder of the programme through the Summer was delivered free of charge to the participants - something that would be our long term goal.

MCC Foundation hubs were again very successful and the value of the partnership must not be underestimated - this has opened up a high quality coaching programme to many young cricketers who would not otherwise be able to access.

Our work with Chance To Shine

Schools

Our Schools programme ran above expectations in the period of September through to mid-March, when the suspension of activity and the closure of schools took place, which meant that we actually delivered the full amount of Chance to Shine funded programmes - a remarkable feat and one that shows the value that our schools put on our work with them.

Street

The 'Street' programme was in full flow, including our new Reading centre, when the suspension came - a suspension from which we were not able to exit. Our programmes average 12 participants per session, which is a highly successful measure. Our concern is that these young people are those most at risk of not restarting physical activity and the focus for 2021 will be on how we can re-engage with these participants.

Investment

2019-20 saw grant investment of £282K, including £203K directly from the ECB and £60K from Chance To Shine. We also received £66K from the Government Covid support schemes.

BERKSHIRE CRICKET COMMUNITY FOUNDATION

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 30TH SEPTEMBER 2020

FINANCIAL REVIEW

Covid-19 has presented challenges this fiscal year, more than halving project delivery income from £246K to £119K. This was offset by an increase in General funding from the ECB of £52K and Covid-19 grants of £66K. We also started receiving income for the performance pathway delivery following the merger with Berkshire Cricket Ltd in July.

2019-20 finished with a strong balance sheet - we had significant reserve transfers worth almost £100K from mergers with Berkshire Cricket Ltd and Berkshire Youth Cricket League.

We also agreed a transfer of our 49% share of the ground at Falkland Cricket Club to the club for £110K. This land had previously been noted in the accounts but shown at nil value as covenants restrict its use. In exchange, we have 11 years of office space in the new Falkland Cricket Club pavilion which is shown as a prepayment in the accounts.

Combined with a budgeted surplus on activities, unrestricted reserves now stand at £269K.

Reserves

Unrestricted reserves include designated reserves of £110K for the 11-year lease of the offices and £70K for shut-down contingency. This leaves £89K of non-designated funds. The trustees will look at investment of these funds once the Covid-19 pandemic is over and we can forecast with more certainty.

Source of funds

Looking forward, our funding sources are becoming more diverse though the ECB continue to be our key funder providing over a third of income.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The charity is controlled by its governing document, a constitution, and constitutes a Charitable Incorporated Organisation, as defined by the Charities Act 2011.

The Board of Trustees has overall responsibility for the charity according to this Constitution which is available on our website. The Trustees delegate the operational activities of the charity to the management team and monitor performance against objectives and budgets at least quarterly.

Trustee selection is performed by the Nominations Committee which is formed as follows:

1. Chair selected from the BCF Board
2. One other trustee from BCF board
3. One elected member nominated by BCCC
4. Two independents from outside BCF or BCCC

The Nominations Committee's role and responsibility are:

1. Recruitment of BCF Board Members against good governance practices, taking into account skills and characteristics required by the Board at that time.
2. Oversight of a succession plan, taking into account, that Board Members have to be replaced through natural wastage, and on completion of terms of office.
3. To advise the Board on appointment of senior executives, currently MD and FD. The Board would appoint the MD and FD, and the Nominations Committee would make recommendations and could be involved in the recruitment process.

Prior to the formation of the Nominations Committee in July 2020, the FRRAG had been responsible for Trustee Recruitment

BERKSHIRE CRICKET COMMUNITY FOUNDATION

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 30TH SEPTEMBER 2020

STATEMENT OF TRUSTEES' RESPONSIBILITIES

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

The law applicable to charities in England & Wales requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources of the charity for that period. In preparing these financial statements, the trustees are required to:

- o select suitable accounting policies and then apply them consistently;
- o observe the methods and principles in the Charities SORP 2019 (FRS 102);
- o make judgements and estimates that are reasonable and prudent;
- o state whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements;
- o prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

The trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Charities Act 2011, the Charities (Accounts and Reports) Regulations 2008 and the provisions of the trust deed. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

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

AUDITORS

The auditors, Richardson Jones, will be proposed for re-appointment at the forthcoming Annual General Meeting.

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

.....
J Bolan - Trustee

REPORT OF THE INDEPENDENT AUDITORS TO THE TRUSTEES OF BERKSHIRE CRICKET COMMUNITY FOUNDATION

Opinion

We have audited the financial statements of Berkshire Cricket Community Foundation (the 'charity') for the year ended 30th September 2020 which comprise the Statement of Financial Activities, the Balance Sheet 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 (United Kingdom Generally Accepted Accounting Practice), including Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland'.

In our opinion the financial statements:

- give a true and fair view of the state of the charity's affairs as at 30th September 2020 and of its incoming resources and application of resources, including 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 Charities Act 2011.

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 Auditors' responsibilities for the audit of the financial statements section of our report. We are independent of the charity in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Conclusions relating to going concern

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

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

Other information

The trustees are responsible for the other information. The other information comprises the information included in the Report of the Trustees, other than the financial statements and our Report of the Independent Auditors thereon.

Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether there is a material misstatement in the financial statements or a material misstatement of the other information. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact. We have nothing to report in this regard.

Matters on which we are required to report by exception

We have nothing to report in respect of the following matters where the Charities (Accounts and Reports) Regulations 2008 requires us to report to you if, in our opinion:

- the information given in the Report of the Trustees is inconsistent in any material respect with the financial statements; or
- the charity has not kept adequate accounting records; or
- the financial statements are not in agreement with the accounting records and returns; or
- we have not received all the information and explanations we require for our audit.

REPORT OF THE INDEPENDENT AUDITORS TO THE TRUSTEES OF BERKSHIRE CRICKET COMMUNITY FOUNDATION

Responsibilities of trustees

As explained more fully in the Statement of Trustees' Responsibilities, the trustees 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.

Our responsibilities for the audit of the financial statements

We have been appointed as auditors under Section 145 of the Charities Act 2011 and report in accordance with the Act and relevant regulations made or having effect thereunder.

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 a Report of the Independent Auditors that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

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

Use of our report

This report is made solely to the charity's trustees, as a body, in accordance with Part 4 of the Charities (Accounts and Reports) Regulations 2008. 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 auditors' 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 trustees as a body, for our audit work, for this report, or for the opinions we have formed.

Kevin Ellerby FCA (Senior Statutory Auditor)
for and on behalf of Richardson Jones
Chartered Accountants &
Registered Auditors
Eligible to act as an auditor in terms of Section 1212 of the Companies Act 2006
Mercury House
19-21 Chapel Street
Marlow
Buckinghamshire
SL7 3HN

Date:

BERKSHIRE CRICKET COMMUNITY FOUNDATION

**STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 30TH SEPTEMBER 2020**

	Notes	Unrestricted funds £	Restricted funds £	30.9.20 Total funds £	30.9.19 Total funds £
INCOME AND ENDOWMENTS FROM					
Donations and legacies		7,292	-	7,292	2,630
Charitable activities					
Charitable activities		23,718	263,329	287,047	360,415
Investment income	2	1,020	-	1,020	240
Other income		<u>110,636</u>	<u>55,319</u>	<u>165,955</u>	<u>-</u>
Total		142,666	318,648	461,314	363,285
 EXPENDITURE ON					
Raising funds		-	737	737	-
Charitable activities					
Charitable activities		<u>35,270</u>	<u>319,103</u>	<u>354,373</u>	<u>285,299</u>
Total		<u>35,270</u>	<u>319,840</u>	<u>355,110</u>	<u>285,299</u>
 NET INCOME/(EXPENDITURE)		107,396	(1,192)	106,204	77,986
Transfers between funds	13	<u>(1,056)</u>	<u>1,056</u>	<u>-</u>	<u>-</u>
 Other recognised gains/(losses)					
Gains on revaluation of fixed assets		<u>110,000</u>	<u>-</u>	<u>110,000</u>	<u>-</u>
Net movement in funds		216,340	(136)	216,204	77,986
 RECONCILIATION OF FUNDS					
Total funds brought forward		<u>52,467</u>	<u>38,416</u>	<u>90,883</u>	<u>12,897</u>
 TOTAL FUNDS CARRIED FORWARD		<u><u>268,807</u></u>	<u><u>38,280</u></u>	<u><u>307,087</u></u>	<u><u>90,883</u></u>

CONTINUING OPERATIONS

All income and expenditure has arisen from continuing activities.

The notes form part of these financial statements

BERKSHIRE CRICKET COMMUNITY FOUNDATION

BALANCE SHEET 30TH SEPTEMBER 2020

	Notes	Unrestricted funds £	Restricted funds £	30.9.20 Total funds £	30.9.19 Total funds £
CURRENT ASSETS					
Debtors: amounts falling due within one year	8	50,783	20,856	71,639	5,751
Debtors: amounts falling due after more than one year	8	100,000	-	100,000	-
Cash at bank		<u>130,863</u>	<u>37,592</u>	<u>168,455</u>	<u>111,242</u>
		281,646	58,448	340,094	116,993
CREDITORS					
Amounts falling due within one year	9	(12,839)	(20,168)	(33,007)	(13,110)
		<u>268,807</u>	<u>38,280</u>	<u>307,087</u>	<u>103,883</u>
NET CURRENT ASSETS					
		268,807	38,280	307,087	103,883
TOTAL ASSETS LESS CURRENT LIABILITIES					
		268,807	38,280	307,087	103,883
CREDITORS					
Amounts falling due after more than one year	10	-	-	-	(13,000)
		<u>268,807</u>	<u>38,280</u>	<u>307,087</u>	<u>90,883</u>
NET ASSETS					
		268,807	38,280	307,087	90,883
FUNDS	13				
Unrestricted funds				268,807	52,467
Restricted funds				<u>38,280</u>	<u>38,416</u>
TOTAL FUNDS				<u>307,087</u>	<u>90,883</u>

These financial statements have been audited under the requirements of Section 145 of the Charities Act 2011.

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

.....
J Bolan - Trustee

The notes form part of these financial statements

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30TH SEPTEMBER 2020**

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements of the charity, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Charities Act 2011. The financial statements have been prepared under the historical cost convention, as modified by the revaluation of certain assets.

Financial reporting standard 102 - reduced disclosure exemptions

The charity has taken advantage of the following disclosure exemptions in preparing these financial statements, as permitted by FRS 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland':

- the requirements of Section 7 Statement of Cash Flows.

Income

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

Expenditure

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Tangible fixed assets

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Taxation

The charity is exempt from corporation tax on its charitable activities.

Fund accounting

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

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

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

Pension

The charity pays into an auto-enrolment compliant group scheme since April 2017. Contributions are charged to the Statement of Financial Activities in the period to which they relate.

Government grants

The Coronavirus Job Retention Scheme (CJRS) resulted in cash payments from the government to compensate for part of the wages, associated national insurance contributions (NICs) and employer pension contributions of employees who have been placed on furlough. Employees were placed on furlough during the year and the charity received a total amount of £56,380 under the CJRS. This is included within other income.

The charity also received a grant of £10,000 from West Berkshire Council which is included within other income.

The CJRS grants are recognised on the accrual model. Under the accrual model a grant relating to revenue shall be recognised as income on a systematic basis over the periods in which the entity recognises the related costs for which the grant is intended to compensate.

BERKSHIRE CRICKET COMMUNITY FOUNDATION

NOTES TO THE FINANCIAL STATEMENTS - continued FOR THE YEAR ENDED 30TH SEPTEMBER 2020

2. INVESTMENT INCOME

	30.9.20	30.9.19
	£	£
Rents received	160	125
Deposit account interest	<u>860</u>	<u>115</u>
	<u>1,020</u>	<u>240</u>

3. NET INCOME/(EXPENDITURE)

Net income/(expenditure) is stated after charging/(crediting):

	30.9.20	30.9.19
	£	£
Auditors' remuneration	<u>2,340</u>	<u>2,340</u>

4. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 30th September 2020 nor for the year ended 30th September 2019.

Trustees' expenses

Total expenses reimbursed to 2 of the trustees during the year ended 30 September 2020 was £724.60 (2019 £551.45). The nature of the expenses was that of travel and all trustees had their expenses reimbursed by the charity during the year.

5. STAFF COSTS

No employee received a salary at a rate of more than £60,000 per annum in the period.

The average numbers of staff during the year was 8 (2019 : 7).

6. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted funds £	Restricted funds £	Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies	2,630	-	2,630
Charitable activities			
Charitable activities	8,766	351,649	360,415
Investment income	<u>240</u>	<u>-</u>	<u>240</u>
Total	11,636	351,649	363,285
EXPENDITURE ON			
Charitable activities			
Charitable activities	-	285,299	285,299
NET INCOME	11,636	66,350	77,986
Transfers between funds	<u>27,934</u>	<u>(27,934)</u>	<u>-</u>
Net movement in funds	39,570	38,416	77,986

BERKSHIRE CRICKET COMMUNITY FOUNDATION

NOTES TO THE FINANCIAL STATEMENTS - continued FOR THE YEAR ENDED 30TH SEPTEMBER 2020

6. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES - continued

	Unrestricted funds £	Restricted funds £	Total funds £
RECONCILIATION OF FUNDS			
Total funds brought forward	12,897	-	12,897
TOTAL FUNDS CARRIED FORWARD	<u>52,467</u>	<u>38,416</u>	<u>90,883</u>

7. TANGIBLE FIXED ASSETS

	Freehold property £
COST OR VALUATION	
Disposals	(110,000)
Revaluations	<u>110,000</u>
At 30th September 2020	-
NET BOOK VALUE	
At 30th September 2020	-
At 30th September 2019	-

Included in cost or valuation of land and buildings is freehold land of £110,000 which is not depreciated.

Berkshire Cricket Community Foundation (BCCF) was the legal and beneficial owner of 49% of the main ground located at Falkland Cricket Club (FCC) until July 2020 when the land was transferred to FCC. Up until this point it was determined that the land has no value in the accounts as it has restrictions, including oversight by Historic England, which limits its use to recreational cricket and activities for the benefit of the community. As such, its value had been difficult to determine.

The 49% ownership of the land was transferred to FCC for consideration of £110,000 and office space is being leased back to BCF. In relation to the rent due under the lease, the lease provides that rent of the office premises in the pavilion of the cricket ground on the land is £10,000 per annum for the 11 year term. However, the lease also contains a provision which confirms and acknowledges that £110,000 is deemed to have been paid on the date of the lease by BCF to FCC as landlord (being the rent for the term). This then records that no rent payments are required during the term.

8. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	30.9.20 £	30.9.19 £
Trade debtors	7,025	2,824
Other debtors	39,472	-
Prepayments and accrued income	<u>25,142</u>	<u>2,927</u>
	<u>71,639</u>	<u>5,751</u>

Debtors falling due after more than one year is represented by prepaid rent of £100,000.

Berkshire Cricket Ltd (BCL) merged with BCCF on 10 July 2020. Included within Other debtors is £36,163 cash to be received by BCCF from BCL under the transfer of operations.

BERKSHIRE CRICKET COMMUNITY FOUNDATION

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 30TH SEPTEMBER 2020**

9. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	30.9.20	30.9.19
	£	£
Trade creditors	904	1,981
Credit Card	145	70
Accruals and deferred income	<u>31,958</u>	<u>11,059</u>
	<u><u>33,007</u></u>	<u><u>13,110</u></u>

10. CREDITORS: AMOUNTS FALLING DUE AFTER MORE THAN ONE YEAR

	30.9.20	30.9.19
	£	£
Other loans (see note 11)	<u>-</u>	<u><u>13,000</u></u>

11. LOANS

An analysis of the maturity of loans is given below:

	30.9.20	30.9.19
	£	£
Amounts falling between one and two years:		
Other loans - 1-2 years	<u>-</u>	<u><u>13,000</u></u>

12. LEASING AGREEMENTS

Minimum lease payments under non-cancellable operating leases fall due as follows:

	30.9.20	30.9.19
	£	£
Within one year	6,667	-
Between one and five years	<u>43,333</u>	<u>-</u>
	<u><u>50,000</u></u>	<u><u>-</u></u>

The lease agreement with FCC was signed in January 2021 and an annual rent agreed at an initial rate of £10,000 per annum. The term is 11 years beginning January 2021 and ending January 2032. The break date is February 2026.

It is agreed between BCCF and FCC that each annual rent payment made by BCCF to FCC under the lease shall be considered a repayment of the £110,000 loan under the terms of the loan agreement dated July 2020.

BERKSHIRE CRICKET COMMUNITY FOUNDATION

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 30TH SEPTEMBER 2020**

13. MOVEMENT IN FUNDS

	At 1.10.19 £	Net movement in funds £	Transfers between funds £	At 30.9.20 £
Unrestricted funds				
General fund	-	110,000	-	110,000
Berkshire Cricket Foundation General	<u>52,467</u>	<u>107,396</u>	<u>(1,056)</u>	<u>158,807</u>
	52,467	217,396	(1,056)	268,807
Restricted funds				
Chance to Shine	-	(272)	272	-
England & Wales Cricket Trust	24,026	(16,506)	784	8,304
BCF Restricted	<u>14,390</u>	<u>15,586</u>	<u>-</u>	<u>29,976</u>
	<u>38,416</u>	<u>(1,192)</u>	<u>1,056</u>	<u>38,280</u>
TOTAL FUNDS	<u>90,883</u>	<u>216,204</u>	<u>-</u>	<u>307,087</u>

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

	Incoming resources £	Resources expended £	Gains and losses £	Movement in funds £
Unrestricted funds				
General fund	-	-	110,000	110,000
Berkshire Cricket Foundation General	<u>142,666</u>	<u>(35,270)</u>	<u>-</u>	<u>107,396</u>
	142,666	(35,270)	110,000	217,396
Restricted funds				
Chance to Shine	60,167	(60,439)	-	(272)
England & Wales Cricket Trust	239,469	(255,975)	-	(16,506)
BCF Restricted	<u>19,012</u>	<u>(3,426)</u>	<u>-</u>	<u>15,586</u>
	<u>318,648</u>	<u>(319,840)</u>	<u>-</u>	<u>(1,192)</u>
TOTAL FUNDS	<u>461,314</u>	<u>(355,110)</u>	<u>110,000</u>	<u>216,204</u>

Comparatives for movement in funds

	At 1.10.18 £	Net movement in funds £	Transfers between funds £	At 30.9.19 £
Unrestricted funds				
Berkshire Cricket Foundation General	12,897	11,636	27,934	52,467
Restricted funds				
England & Wales Cricket Trust	-	24,026	-	24,026
BCF Restricted	<u>-</u>	<u>42,324</u>	<u>(27,934)</u>	<u>14,390</u>
	<u>-</u>	<u>66,350</u>	<u>(27,934)</u>	<u>38,416</u>
TOTAL FUNDS	<u>12,897</u>	<u>77,986</u>	<u>-</u>	<u>90,883</u>

BERKSHIRE CRICKET COMMUNITY FOUNDATION

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 30TH SEPTEMBER 2020**

13. MOVEMENT IN FUNDS - continued

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
Berkshire Cricket Foundation General	11,636	-	11,636
Restricted funds			
Chance to Shine	85,782	(85,782)	-
England & Wales Cricket Trust	181,945	(157,919)	24,026
BCF Restricted	<u>83,922</u>	<u>(41,598)</u>	<u>42,324</u>
	<u>351,649</u>	<u>(285,299)</u>	<u>66,350</u>
TOTAL FUNDS	<u>363,285</u>	<u>(285,299)</u>	<u>77,986</u>

A current year 12 months and prior year 12 months combined position is as follows:

	At 1.10.18 £	Net movement in funds £	Transfers between funds £	At 30.9.20 £
Unrestricted funds				
General fund	-	110,000	-	110,000
Berkshire Cricket Foundation General	<u>12,897</u>	<u>119,032</u>	<u>26,878</u>	<u>158,807</u>
	12,897	229,032	26,878	268,807
Restricted funds				
Chance to Shine	-	(272)	272	-
England & Wales Cricket Trust	-	7,520	784	8,304
BCF Restricted	<u>-</u>	<u>57,910</u>	<u>(27,934)</u>	<u>29,976</u>
	<u>-</u>	<u>65,158</u>	<u>(26,878)</u>	<u>38,280</u>
TOTAL FUNDS	<u>12,897</u>	<u>294,190</u>	<u>-</u>	<u>307,087</u>

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Gains and losses £	Movement in funds £
Unrestricted funds				
General fund	-	-	110,000	110,000
Berkshire Cricket Foundation General	<u>154,302</u>	<u>(35,270)</u>	<u>-</u>	<u>119,032</u>
	154,302	(35,270)	110,000	229,032
Restricted funds				
Chance to Shine	145,949	(146,221)	-	(272)
England & Wales Cricket Trust	421,414	(413,894)	-	7,520
BCF Restricted	<u>102,934</u>	<u>(45,024)</u>	<u>-</u>	<u>57,910</u>
	<u>670,297</u>	<u>(605,139)</u>	<u>-</u>	<u>65,158</u>
TOTAL FUNDS	<u>824,599</u>	<u>(640,409)</u>	<u>110,000</u>	<u>294,190</u>

BERKSHIRE CRICKET COMMUNITY FOUNDATION

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 30TH SEPTEMBER 2020**

14. RELATED PARTY DISCLOSURES

On 10th July 2020 the charity merged with Berkshire Cricket Limited and the operations were transferred to BCCF.

BERKSHIRE CRICKET COMMUNITY FOUNDATION

**DETAILED STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 30TH SEPTEMBER 2020**

	30.9.20 £	30.9.19 £
INCOME AND ENDOWMENTS		
Donations and legacies		
Donations	7,292	2,630
Investment income		
Rents received	160	125
Deposit account interest	<u>860</u>	<u>115</u>
	1,020	240
Charitable activities		
Charitable Activities	287,047	360,415
Other income		
COVID-19 Government Grants	66,380	-
Reserve transfers	<u>99,575</u>	<u>-</u>
	<u>165,955</u>	<u>-</u>
Total incoming resources	461,314	363,285
EXPENDITURE		
Other trading activities		
Fundraising Expenses	737	-
Charitable activities		
Coaching	71,557	70,650
Facility Hire	9,706	7,590
Advertising	3,892	1,898
Events and Delivery	<u>43,597</u>	<u>40,883</u>
	128,752	121,021
Support costs		
Management		
Wages	212,910	100,555
Social security	17,213	11,452
Pensions	21,966	11,282
Rent and Rates	7,638	8,926
Sundries	2,917	1,129
Cross-charge coaching delivery	<u>(58,894)</u>	<u>1,825</u>
	203,750	135,169
Finance		
Credit card booking fees	-	243
Information technology		
Telephone and Computer costs	4,919	4,567
Other		
Insurance	1,103	692
Carried forward	1,103	692

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BERKSHIRE CRICKET COMMUNITY FOUNDATION

**DETAILED STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 30TH SEPTEMBER 2020**

	30.9.20 £	30.9.19 £
Other		
Brought forward	1,103	692
Postage and stationery	732	485
Travelling expenses	<u>7,300</u>	<u>12,621</u>
	9,135	13,798
Governance costs		
Auditors' remuneration	2,340	2,340
Accountancy and legal fees	<u>5,477</u>	<u>8,161</u>
	<u>7,817</u>	<u>10,501</u>
Total resources expended	<u>355,110</u>	<u>285,299</u>
Net income	<u><u>106,204</u></u>	<u><u>77,986</u></u>

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