

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

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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
	<hr/>	<hr/>	<hr/>
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	<hr/> -
NET BOOK VALUE	
At 30th September 2020	<hr/> -
At 30th September 2019	<hr/> -

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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