

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

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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.

The notes form part of these financial statements

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
ACCRUALS 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 £
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>(80,633)</u>	<u>46,840</u>