

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

**CONTENTS OF THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30TH SEPTEMBER 2024**

	Page
Reference and Administrative Details	1
Report of the Trustees	2 to 5
Report of the Independent Auditors	6 to 7
Statement of Financial Activities	8
Balance Sheet	9
Cash Flow Statement	10
Notes to the Cash Flow Statement	11
Notes to the Financial Statements	12 to 19
Detailed Statement of Financial Activities	20 to 21

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)					
Transfers between funds	17	(15,944) <u>(280)</u>	(10,282) <u>280</u>	(26,226) <u>-</u>	28,230 <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>
		<hr/>	<hr/>
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
	<hr/>	<hr/>	<hr/>
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>
	25,071	19,907	22	45,000
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>
	<u>984,496</u>	<u>(974,871)</u>	<u>9,625</u>
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>