

Company Registration Number: 07335620

Charity Registration Number: 1196490

Staffordshire Cricket Limited

(A Company Limited by Guarantee)

Annual Report and Financial Statements

for the Year Ended 30 September 2023

Alextra Group Limited
Chartered Certified Accountants
7-9 Macon Court
Crewe
Cheshire
CW1 6EA



Contents

Reference and Administrative Details	1
Directors' Report and Trustees' Annual Report	2 to 7
Independent Examiner's Report	8
Statement of Financial Activities	9
Balance Sheet	10
Notes to the Financial Statements	11 to 18

Reference and Administrative Details

Chairman	David Andrew Smith
Trustees	David Andrew Smith Toyin Higgs Simon David Fisher Phillip Oliver Sue Rennie Laura Macleod Christopher Neil Turner Martin Nicholas Davies Helen Bourton Jason Nicholas Britton
Secretary	Jason Nicholas Britton
Charity Registration Number	1196490
Company Registration Number	07335620
Registered Office	The Charity is incorporated in England & Wales. 4 Parker Court Staffordshire Technology Park Stafford Staffordshire ST18 0WP
Auditor	Alextra Group Limited Chartered Certified Accountants 7-9 Macon Court Crewe Cheshire CW1 6EA

Directors' Report and Trustees' Annual Report

The Trustees, who are directors for the purposes of company law, present the annual report together with the financial statements of the charitable company for the year ended 30 September 2023.

Objectives and Activities

Objects and Aims

The Charity's objectives are:

- provide or assist in the provision of facilities including but not limited to the provision of facilities for the playing of cricket and other sports, in the interests of social welfare for recreation or other leisure time occupation of individuals who have need of such facilities by reason of their youth, age, infirmity or disability, financial hardship or social circumstances with the object of improving their conditions of life;
- promote community participation in healthy recreation including but not limited to the provision of facilities for the playing of cricket and other sports in the Historic County of Staffordshire and beyond. To serve as the local governing body for Recreational Cricket in the Historic County of Staffordshire, adapting and adopting local policies, in line with national programs, directives and rules, regulations, policies and procedures of the England and Wales Cricket Board ('ECB'); and
- promote education including but not limited to supporting the cricket network and its people to achieve recognised qualifications or other betterment in skills including playing, coaching, safeguarding, umpiring and officiating, groundskeeping, club management and development.

The Historic County of Staffordshire includes the large conurbations of Sandwell, Wolverhampton, Walsall and Stoke-on-Trent, towns and cities such as Stafford, Newcastle-under-Lyme, Burton-upon-Trent, Tamworth and Lichfield plus rural areas such as the Staffordshire Moorlands and Cannock Chase.

The Charity's Mission is 'to inspire people in Staffordshire to a lifelong association with cricket through the support and growth of the recreational game in our county'.

Objectives, Strategies and Activities

Activities during the year included:

Facilities and Improving Conditions of Life:

The 'Core Cities Programme' in Sandwell enables predominantly women of South Asian ethnicity to participate in cricket activity. This seeks to address inequalities of opportunity to participate in cricket amongst inner-city and South Asian women.

'Walking Cricket' is a modified version of the game designed to keep older people moving, whilst retaining participation in a game they love.

A variety of 'Ability' programmes are specially tailored for the needs of those with disabilities. With funding from the Lord's Taverners, these are now badged 'Super 1s'.

Participation and Governance:

'All Stars' is an introductory level programme for 5-8 years-old children, while 'Dynamos' is a follow-on programme for those aged 8-10. The Charity encourages clubs to run these programmes and have also run courses in non-club environments such as faith groups and schools. The Charity runs courses funded by 'Chance to Shine' in Primary Schools (and for Secondary School girls) along with 'Street Cricket' programmes in inner-city areas.

The Charity runs an indoor league for girls during the winter and have recently started an outdoor girls' league in the summer. Women's softball festivals provide an opportunity for women to participate without any of the perceived barriers to playing hardball cricket.

As the governing body for cricket in Staffordshire, we advise cricket clubs and check their applications for ECB Clubmark approval. This is an important way of monitoring and improving club governance and safeguarding procedures.

Directors' Report and Trustees' Annual Report

People and Performance:

Coaching courses are run for new Coach Support Workers along with intermediate level club coaching courses. Safeguarding courses are run for both Coaches and club Safeguarding Officers.

County Age Group teams are run for boys and girls at age groups from under 11 to under 18, along with the County Women's team, under 50 and under 60 county teams. An 'Emerging Players' Programme' ('EPP') bridges the gap between age-group cricket and the academies run by 'First-Class' counties.

An excellent relationship is maintained with the Association of Cricket Officials, the Coaches' Association, and the Grounds Management Association.

Public Benefit

In shaping its objectives for this period and in planning its activities for the future, the Trustees have considered the guidance published by the Charity Commission on public benefit. The Charity has provided access to opportunities in culture, sports and recreation for all people within Staffordshire. This Report outlines how the Charity's achievements during 2022/23 have benefited the public, either directly or indirectly. Trustees remain confident about the Charity's ability to sustain public benefit over the next twelve months and beyond.

The Trustees confirm that they have complied with the requirements of Section 17 of the Charities Act 2011 to have due regard to the public benefit guidance published by the Charity Commission for England and Wales.

Achievements and Performance

Community

Our community offer is currently provided through delivery of the ECB Core Cities Programme in Sandwell and Chance to Shine's Street Cricket projects.

The Core Cities programme is targeted across 10 of the cities or metropolitan area where the majority of the country's South Asian populations reside. 2022/23 has seen 9 different programmes involving over 600 participants with the following highlights:

- Cricket sessions for parents and children at the Shree Krishna Mandir with 40 regular attendees from some of the most deprived ward areas in the country;
- 70 regular attendees at cricket sessions delivered in conjunction with local faith groups;
- Creation of the Holly Lodge Community Cricket Club set at the high school to create an alternative cricket-fix for young people who did not want to join a traditional club. Over 270 young people now actively involved in playing and leading;
- The Tipton Walking Cricket Group sees around twenty 50-70 year olds regularly attending sessions. Most have suffered post-Covid isolation, mental well-being challenges and physical inactivity but their cricket sessions have had an incredibly positive impact on their lives; and
- 3 female South Asian coaches delivering across a number of programmes in Sandwell's most sedentary and deprived areas, being role models for the communities they support.

Chance to Shine Street programme is delivered by Staffordshire Cricket and our selected partners taking cricket to the communities. 2022/23 saw:

- 8 Street Cricket Youth projects (ages 8-16) in Anglesey Burton, Etruria Park Stoke, Lawnswood Wolverhampton, Tunstall Park Stoke, Oak Rd Wednesbury, Dugdale St Smethwick, The Way Wolverhampton, Wolverhampton University Walsall;
- 994 participants from under-represented communities; and
- 195 hours of community delivery.

Clubs and Leagues

2023 saw an increase in teams in Staffordshire v 2022:

Total teams 1,297 up from 1,129;

Women's teams 114 up from 84;

Men's teams 585 up from 517;

Girls' teams 43 up from 34; and

Boys' teams 555 up from 494.

Games played (recorded on play-cricket.com):

The poor weather played its part with 6,425 games played (down 7% on 2022);

324 games were conceded - down 20% on 2022; and

180 games were played short-sided - down 27% on 2022.

Directors' Report and Trustees' Annual Report

- Clubmark: an additional 6 clubs were supported through the Clubmark process in 2022/23 taking the total number to 81 clubmarked clubs (83% of the total clubs in the county). Clubmark is an accreditation scheme and identifies the club to be a safe, welcoming, sustainable and well-managed, providing a fulfilling place for participants of all ages, as well as assuring parents and carers that they are choosing the right option for their young people;
 - Investment: we facilitated investment of the ECB's County Grant Fund across 18 projects. Staffordshire's full budget allocation of £134,564 saw improvements across 3 key themes of Creating Welcoming Environments, Facility / Playing Opportunity Enhancement and Tackling Climate Change for projects that were valued at a total of £270,570. In addition, the ECB's Interest Free Loan scheme saw another £56,988 support clubs in Staffordshire;
 - Coach Education: We trained a total of 163 Coaches trained (132 male, 31 female and 14 from BAME backgrounds) with 29 support bursaries totalling £4,345 for under-represented groups;
 - National Programmes: 2,440 young people were involved in All Stars (1,738) and Dynamos Cricket (702) giving many of them their first opportunity in the game, with girls representing 46% of the Dynamos players in 2023;
 - Women's & Girls' Cricket: 157 teams played in 2023 representing 46 clubs from across the county, with 15 different formats from the West Midlands Women's Cricket League to under 10s softball;
 - Volunteers: we recognised and rewarded our fantastic club volunteers with 36 monthly awards in the year and another 90 volunteers at end-of-season awards ceremony;
 - Another 7 cricket organisations accessed the Staffordshire Cricket subsidy scheme for defibrillators taking the total to 26 across the county in conjunction with the Cub Cricket Charity;
 - General Conduct Regulations ('GCR') and Recreational Cricket Regulations ('RCR') were rolled out to help provide a framework around discipline, behaviour and standards of conduct that the game can expect and provide consistency of approach in the recreational game; and
- Work to merge two of our county's and indeed the county's most established junior leagues would continue to safeguard the future of junior league cricket in the North Staffs and surrounding areas.

Performance

Representative age group cricket programmes continued to help identify talented cricketers, providing them with development opportunities to hone leadership, technical, tactical and teamworking skills. Our drive is to make the county performance pathway as accessible as possible and in 2023 - with financial support from the Board and the ECB - the initial point of contact for young people in the talent identification process was free of charge for attendees. In addition The Staffordshire Young Cricketers' Trust support scheme was available to assist those finding difficulty in meeting the costs of county age group cricket.

Representative teams included:

- Boys Under 10,11,12,13,14,15,16 and 18;
- Girls Under 11, 13,15 and 18;
- Learning & Physical Disability;
- Visually Impaired;
- Women's County Seniors County (2 x Over 50s, 2 x Over 60s, 1 x Over 70s); and
- Additional support and resource for Staffordshire County Cricket Club senior men's squad and development squads.

To widen accessibility:

- Our MCC Foundation Hub operates in Wolverhampton and aims to help those who have been engaged through non-traditional formats or mass participation initiatives to transition into the formal cricketing structures and build a long-term love of the game, join cricket clubs and access the talent pathway. 28 young people (15 boys, 13 girls) attended a 10-week programme to further develop their capabilities; and
- Our two Community Talent Champions are deployed in the north and south of the county to identify cricket talent in non-traditional settings. Focus has been in the Stoke-on-Trent, Wolverhampton, Walsall and Sandwell area.

Support from The Chartley Foundation enabled us to provide an additional level of development support for boys and girls at sub-EPP and EPP level respectively. 18 talented players have received the benefit of additional contact time.

From a progression perspective, the 2023 cohort saw:

- 1 Staffordshire girl represent England Under 19 Women at the World Cup and Central Sparks contract;
- 1 boy selected for Ireland Under 19s;
- 3 Boys graduate from our EPP onto First Class Academies (2 Warwickshire and 1 Derbyshire);
- 5 Girls on Central Sparks Academy;
- 5 Girls on Central Sparks EPP;
- The men's county club feature 6 players in one team who had all played junior county age group cricket for Staffordshire in the previous 5 years;
- Under 18s Girls County Cup - National Champions; and
- Men's County Team National T20 Champions

Directors' Report and Trustees' Annual Report

Schools

The Chance to Shine charity is our major supporter for delivery of cricket into the state school network and we are grateful for their financial input into ensuring young people have the opportunity to pick up a bat and ball during their education. With additional investment directly from the ECB 2022/23 academic year saw delivery into 134 primary schools and 152 hours of girls specific secondary schools activity.

- 15,427 school children were involved in Chance to Shine activity in a school setting;
- 3,029 hours of cricket delivery across the county's state schools network; and
- 42 newly-qualified teachers trained to deliver cricket.

Outside of Chance to Shine funded programmes, we saw almost 500 primary-aged children attend county Dynamos Cricket finals events and over 700 boys attend 8 secondary schools indoor and outdoor competitions in the Black Country local authority areas.

Ability Cricket

The majority of our ability cricket offer now sits within the Lord's Taverners' Super 1s programme. Table Cricket, Special Educational Needs ('SEN') Schools delivery, Super 1s Hubs, Champion Clubs (ECB) and Walking Cricket are our key delivery mechanisms. In addition, our Learning / Physical Disability and our Visually Impaired teams both compete admirably in their respective competitions. Our ability cricket delivery in 2023 was described by ECB as 'class-leading'. Highlights included:

- 4 Super 1s hubs running fortnightly (2 in Wolverhampton, 1 in Lichfield, and 1 in Newcastle-under-Lyme) with excellent feedback from participants and parents / carers with 86% of responses citing a positive impact on self-confidence, inclusion and independence;
- 5 Table Cricket County Competitions completed with over 300 participants and 33 SEN schools involved;
- 36 Table Cricket Young Leaders trained, mostly from Special Schools, who assist with competition delivery with very positive feedback from teachers;
- 6 Disability Champion Clubs signed-off;
- We facilitated Employability Workshops for our players with 4 of 6 attendees moving into work positions as a result;
- 11 SEN school softball competitions with 494 participants from 30 SEN schools across the county; and
- 12 Walking Cricket groups playing regular indoor sessions and taking part in County and regional festivals with over 120 local participants.

- Half Term Activity and Food programmes supported during summer holiday in Walsall.

Financial Review

Review of Financial Position

The Statement of Financial Activities shows a net surplus of income over expenditure of £17,292 (2022: £24,918). Total Net Assets at 30 September 2023 amounted to £505,213 (2022: £487,922), represented by Unrestricted Funds of £505,213 (2022: £487,922) and Restricted Funds of £nil (2022: £nil).

Policy on Reserves

The Trustees policy is to retain a level of Free Reserves which is appropriate to the risks which the Charity faces, in order to provide protection for the Charity against unforeseen adverse financial circumstances. The Charity's income streams for the next twelve months are yet to be fully confirmed. The Trustees have therefore deemed it appropriate to provide levels of Free Reserves at £505,213 to meet any potential shortfalls over this period.

Principal Funding Sources

The England & Wales Cricket Board remains the principal funding source for both year end 30 September 2023 and 30 September 2022.

Plans for Future Periods

Aims and key objectives for future periods

Future Plans

The Charity has years remaining on the funding agreement with the ECB, which will ensure ECB core funding remains at similar levels. Funding is agreed with Chance to Shine and The Lords Taverners. The Charity will continue to generate revenue through cricket programs and fundraising events which will be reinvested in community and cricket activity in line with our charitable objectives. The Charity has budgeted to make a slight loss in 2023/24.

Directors' Report and Trustees' Annual Report

Trustees and Officers

The Trustees and Officers serving during the year and since the year end were as follows:

Trustees:	David Andrew Smith Steven John Billington (resigned 10 October 2022) Toyin Higgs Simon David Fisher Phillip Oliver Rebecca Elnaugh (resigned 13 November 2023) Sue Rennie (appointed 5 December 2022) Laura Macleod Christopher Neil Turner Yaser Mir (resigned 1 February 2023) Martin Nicholas Davies Helen Bourton Jason Nicholas Britton
Chairman:	David Andrew Smith
Secretary:	Jason Nicholas Britton

Structure, Governance and Management

Nature of Governing Document

Staffordshire Cricket Limited is a company limited by guarantee governed by its Memorandum and Articles of Association dated 25 March 2021 (filed at Companies House 15 April 2021). It is also a charity registered with the Charity Commission dated 9 November 2021.

Recruitment and Appointment of Trustees

Trustees are appointed as vacancies arise. Candidates are interviewed for suitability and skill set relevance by a panel of Trustees. New Trustees are appropriately inducted upon joining.

Major Risks and Management of those risks for small charities

Reputation

The principal risk is damage to the reputation of the Charity, and the Charity implements policies locally in co-operation with the national governing body to mitigate this. These policies are designed to complement existing policies to ensure that our sport promotes a fully diverse and inclusive environment and culture. The Trustees consider that the Charity has appropriate policies and procedures for its employees, and that it has put in place the necessary safeguards for participants in the Charity's activities to mitigate this risk.

Cricket Popularity

The Charity is reliant on cricket remaining a popular sport at a national level to help drive demand for its activities within the catchment area of the Charity. The risk that there is a decline in the sport's popularity is managed by the Charity, working closely with the governing body, the ECB in order to maintain the highest possible profile and interest in the sport.

Directors' Report and Trustees' Annual Report

Financial Instruments

Objectives and Policies

The principal financial risk is that a substantial element of the Charity's income comprises short-term grants, whilst its most significant expenditure is what it regards as long-term commitments associated with the costs of its permanent staff. There is therefore a risk that its income streams will not be sufficient to meet its longer-term expenditure commitments. In the prevailing macroeconomic environment, inflation is on an upward trend whilst the Charity's core income is fixed for the next two years. However, the Charity prepares annual budgets and regular forecasts throughout the year in order to monitor any imbalances between income and expenditure, and it prepares rolling budgets in order to understand its longer-term exposure to such imbalances. This enables it to take any necessary actions to bring its expenditure into line with its income. The Charity also holds sufficient reserves to enable it to minimise the adverse impact on its business of any such misalignment which it considers necessary.

Statement of Trustees' responsibilities

The Trustees (who are also the directors of Staffordshire Cricket Limited for the purposes of company law) are responsible for preparing the Directors' Report and Trustees' Annual Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice), including FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland". The report and accounts have been prepared in accordance with the provisions in the Companies Act 2006 relating to small companies.

Company law requires the Trustees to prepare financial statements for each financial year. Under company law the Trustees must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the charitable company and of the incoming resources and application of resources, including its income and expenditure, of the charitable company for that period. In preparing these financial statements, the Trustees are required to:

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

The Trustees are responsible for keeping proper accounting records that can disclose with reasonable accuracy at any time the financial position of the charitable company and enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

The Trustees are responsible for the maintenance and integrity of the corporate and financial information included on the charitable company's website. Legislation governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

Small Companies Provision Statement

This report has been prepared in accordance with the small companies regime under the Companies Act 2006.

The annual report was approved by the Trustees of the Charity on 16 May 2024 and signed on its behalf by:



Jason Nicholas Britton
Company secretary and trustee

Independent Examiner's Report to the trustees of Staffordshire Cricket Limited ('the Company')

I report to the Charity Trustees on my examination of the accounts of the Company for the year ended 30 September 2023.

Responsibilities and basis of report

As the Charity's Trustees of the Company (and also its directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

Having satisfied myself that the accounts of the Company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your Charity's accounts as carried out under section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

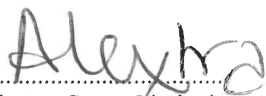
Independent examiner's statement

Since the Company's gross income exceeded £250,000 your examiner must be a member of a body listed in section 145 of the 2011 Act. I confirm that I am qualified to undertake the examination because I am a member of ACCA, which is one of the listed bodies.

I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe:

1. accounting records were not kept in respect of Staffordshire Cricket Limited as required by section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements of section 396 of the 2006 Act other than any requirement that the accounts give a 'true and fair view' which is not a matter considered as part of an independent examination; or
4. the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities [applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)].

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.



Alextra Group Limited
Chartered Certified Accountants
ACCA

7-9 Macon Court
Crewe
Cheshire
CW1 6EA

16 May 2024

Statement of Financial Activities for the Year Ended 30 September 2023
(Including Income and Expenditure Account and Statement of Total Recognised Gains and Losses)

	Note	Unrestricted £	Restricted £	Total 2023 £	Total 2022 £
Income and Endowments from:					
Donations and legacies	3	-	1,010	1,010	10
Charitable activities	4	598,708	378,627	977,335	803,438
Investment income	5	7,168	-	7,168	-
Total income		<u>605,876</u>	<u>379,637</u>	<u>985,513</u>	<u>803,448</u>
Expenditure on:					
Raising funds		908	1,200	2,108	592
Charitable activities	6	<u>435,682</u>	<u>530,432</u>	<u>966,114</u>	<u>777,938</u>
Total expenditure		<u>436,590</u>	<u>531,632</u>	<u>968,222</u>	<u>778,530</u>
Net income/(expenditure)		169,286	(151,995)	17,291	24,918
Transfers between funds		<u>(151,995)</u>	<u>151,995</u>	<u>-</u>	<u>-</u>
Net movement in funds		17,291	-	17,291	24,918
Reconciliation of funds					
Total funds brought forward		<u>487,921</u>	<u>-</u>	<u>487,921</u>	<u>463,004</u>
Total funds carried forward	16	<u><u>505,212</u></u>	<u><u>-</u></u>	<u><u>505,212</u></u>	<u><u>487,922</u></u>

All of the Charity's activities derive from continuing operations during the above two periods.

The funds breakdown for 2022 is shown in note 16.

(Registration Number: 07335620)
Balance Sheet as at 30 September 2023

	Note	2023 £	2022 £
Fixed assets			
Tangible assets	12	12,555	10,577
Current assets			
Debtors	13	40,288	65,672
Cash at bank and in hand		<u>573,685</u>	<u>570,118</u>
		613,973	635,790
Creditors: Amounts falling due within one year	14	<u>(121,316)</u>	<u>(158,445)</u>
Net current assets		<u>492,657</u>	<u>477,345</u>
Net assets		<u>505,212</u>	<u>487,922</u>
Funds of the Charity:			
Unrestricted income funds			
Unrestricted funds		<u>505,212</u>	<u>487,922</u>
Total funds	16	<u>505,212</u>	<u>487,922</u>

For the financial year ending 30 September 2023 the Charity was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

Directors' responsibilities:

- The members have not required the Charity to obtain an audit of its accounts for the year in question in accordance with section 476; and
- The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.

These financial statements have been prepared in accordance with the special provisions relating to companies subject to the small companies regime within Part 15 of the Companies Act 2006.

The financial statements on pages 9 to 18 were approved by the Trustees, and authorised for issue on 16 May 2024 and signed on their behalf by:



.....
Jason Nicholas Britton
Company secretary and trustee

The notes on pages 11 to 18 form an integral part of these financial statements.

Notes to the Financial Statements for the Year Ended 30 September 2023

1 Charity status

The Charity is limited by guarantee, incorporated in England & Wales, and consequently does not have share capital. Each of the members is liable to contribute an amount not exceeding £10 towards the assets of the Charity in the event of liquidation.

The address of its registered office is:

4 Parker Court
Staffordshire Technology Park
Stafford
Staffordshire
ST18 0WP

These financial statements were authorised for issue by the Trustees on 16 May 2024.

2 Accounting policies

Summary of significant accounting policies and key accounting estimates

The principal accounting policies applied in the preparation of these financial statements are set out below. These policies have been consistently applied to all the years presented, unless otherwise stated.

Statement of compliance

The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice (applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)) (issued in October 2019) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

Basis of preparation

Staffordshire Cricket Limited meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy notes.

Going concern

The Trustees consider that there are no material uncertainties about the Charity's ability to continue as a going concern nor any significant areas of uncertainty that affect the carrying value of assets held by the Charity.

Income and endowments

All income is recognised once the Charity has entitlement to the income, it is probable that the income will be received and the amount of the income receivable can be measured reliably.

Donations and legacies

Donations are recognised when the Charity has been notified in writing of both the amount and settlement date. In the event that a donation is subject to conditions that require a level of performance by the Charity before the Charity is entitled to the funds, the income is deferred and not recognised until either those conditions are fully met, or the fulfilment of those conditions is wholly within the control of the Charity and it is probable that these conditions will be fulfilled in the reporting period.

Investment income

Interest income is recognised in the period in which it relates to through the year.

Notes to the Financial Statements for the Year Ended 30 September 2023

Expenditure

All expenditure is recognised once there is a legal or constructive obligation to that expenditure, it is probable settlement is required and the amount can be measured reliably. All costs are allocated to the applicable expenditure heading that aggregate similar costs to that category. Where costs cannot be directly attributed to particular headings they have been allocated on a basis consistent with the use of resources, with central staff costs allocated on the basis of time spent, and depreciation charges allocated on the portion of the asset's use. Other support costs are allocated based on the spread of staff costs.

Raising funds

These are costs incurred in attracting voluntary income, the management of investments and those incurred in trading activities that raise funds.

Charitable activities

Charitable expenditure comprises those costs incurred by the Charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.

Grant expenditure

The Charity runs programs in Staffordshire on behalf of national organisations such as the ECB, Chance to Shine, Lord's Taverners and the MCC Foundation.

The Charity makes donations to local organisations and individuals to support their cricket activities and facilities in line with our charitable objectives.

The Charity assists clubs and other organisations involved in Cricket to obtain grant funding and supplements those grants from its own funds where necessary. The Charity recognises that cricket can be an expensive game to play and aims to minimise costs to parents, whilst recognising that a fully funded age-group pathway is beyond its means.

Support costs

Support costs include central functions and have been allocated to activity cost categories on a basis consistent with the use of resources, for example, allocating property costs by floor areas, or per capita, staff costs by the time spent and other costs by their usage.

Governance costs

These include the costs attributable to the Charity's compliance with constitutional and statutory requirements, including audit, strategic management and Trustees meetings and reimbursed expenses.

Taxation

The Charity is considered to pass the tests set out in Paragraph 1 Schedule 6 of the Finance Act 2010 and therefore it meets the definition of a charitable company for UK corporation tax purposes. Accordingly, the Charity is potentially exempt from taxation in respect of income or capital gains received within categories covered by Chapter 3 Part 11 of the Corporation Tax Act 2010 or Section 256 of the Taxation of Chargeable Gains Act 1992, to the extent that such income or gains are applied exclusively to charitable purposes.

Tangible fixed assets

Individual fixed assets costing £100.00 or more are initially recorded at cost, less any subsequent accumulated depreciation and subsequent accumulated impairment losses.

Depreciation and amortisation

Depreciation is provided on tangible fixed assets so as to write off the cost or valuation, less any estimated residual value, over their expected useful economic life as follows:

Asset class	Depreciation method and rate
Furniture and equipment	3 years straight line
Computer equipment	3 years straight line

Notes to the Financial Statements for the Year Ended 30 September 2023

Fund structure

Unrestricted income funds are general funds that are available for use at the Trustees discretion in furtherance of the objectives of the Charity.

Restricted income funds are those donated for use in a particular area or for specific purposes, the use of which is restricted to that area or purpose.

Pensions and other post retirement obligations

The Charity operates a defined contribution pension scheme which is a pension plan under which fixed contributions are paid into a pension fund and the Charity has no legal or constructive obligation to pay further contributions even if the fund does not hold sufficient assets to pay all employees the benefits relating to employee service in the current and prior periods.

Contributions to defined contribution plans are recognised in the Statement of Financial Activities when they are due. If contribution payments exceed the contribution due for service, the excess is recognised as a prepayment.

3 Income from donations and legacies

	Unrestricted funds General £	Restricted funds £	Total funds £
Donations and legacies;			
Donations from individuals	-	1,010	1,010
Total for 2023	-	1,010	1,010
Total for 2022	10	-	10

4 Income from charitable activities

	Unrestricted funds General £	Restricted funds £	Total funds £
Cricket development programmes	598,708	378,627	977,335
Total for 2023	598,708	378,627	977,335
Total for 2022	558,320	245,118	803,438

5 Investment income

	Unrestricted funds General £	Total 2023 £
Interest receivable and similar income;		
Interest receivable on bank deposits	7,168	7,168

Notes to the Financial Statements for the Year Ended 30 September 2023

Investment income from interest receivable in 2022: £Nil.

6 Expenditure on charitable activities

		Unrestricted funds General £	Restricted funds £	Total funds £
Cricket development programmes		121,481	72,732	194,213
Staff costs		206,816	424,982	631,798
Allocated support costs	7	98,535	32,718	131,253
Governance costs	7	8,850	-	8,850
Total for 2023		<u>435,682</u>	<u>530,432</u>	<u>966,114</u>
Total for 2022		<u>384,351</u>	<u>393,587</u>	<u>777,938</u>

In addition to the expenditure analysed above, there are also governance costs of £8,850 (2022 - £9,000) which relate directly to charitable activities. See note 7 for further details.

Notes to the Financial Statements for the Year Ended 30 September 2023

7 Analysis of governance and support costs

Support costs allocated to charitable activities

	Governance costs £	Administration costs £	Total funds £
Cricket development programmes	8,850	131,253	140,103
Total for 2022	9,000	163,155	172,155

Governance costs

	Unrestricted funds General £	Total funds £
Staff costs		
Trustees remuneration	8,850	8,850
Total for 2023	8,850	8,850
Total for 2022	9,000	9,000

8 Grant-making

Analysis of grants

The support costs associated with grant-making are £Nil (30 September 2022 - £Nil).

9 Trustees remuneration and expenses

During the year the Charity paid the trustees £8,850 (2022: £9,000)

No trustees have received any reimbursed expenses or any other benefits from the charity during the year.

Notes to the Financial Statements for the Year Ended 30 September 2023

10 Staff costs

The aggregate payroll costs were as follows:

	2023 £	2022 £
Staff costs during the year were:		
Wages and salaries	584,377	460,962
Social security costs	39,724	29,400
Pension costs	16,547	12,577
	<u>640,648</u>	<u>502,939</u>

No employee received emoluments of more than £60,000 during the year.

11 Taxation

The Charity is a registered charity and is therefore exempt from taxation on income and gains applied exclusively to charitable purposes. No trading activity occurred during the period.

12 Tangible fixed assets

	Furniture and equipment £	Computer equipment £	Total £
Cost			
At 1 October 2022	29,837	20,105	49,942
Additions	<u>3,780</u>	<u>7,496</u>	<u>11,276</u>
At 30 September 2023	<u>33,617</u>	<u>27,601</u>	<u>61,218</u>
Depreciation			
At 1 October 2022	20,240	19,125	39,365
Charge for the year	<u>6,074</u>	<u>3,224</u>	<u>9,298</u>
At 30 September 2023	<u>26,314</u>	<u>22,349</u>	<u>48,663</u>
Net book value			
At 30 September 2023	<u>7,303</u>	<u>5,252</u>	<u>12,555</u>
At 30 September 2022	<u>9,597</u>	<u>980</u>	<u>10,577</u>

13 Debtors

	2023 £	2022 £
Member debtors	17,981	28,090
Prepayments	6,652	5,524
Other debtors	<u>15,655</u>	<u>32,058</u>
	<u>40,288</u>	<u>65,672</u>

Notes to the Financial Statements for the Year Ended 30 September 2023

14 Creditors: amounts falling due within one year

	2023 £	2022 £
Supplier creditors	12,445	5,055
Other taxation and social security	21,392	16,185
Other creditors	49,236	61,079
Accruals	38,243	76,126
	<u>121,316</u>	<u>158,445</u>

15 Commitments

Capital commitments

Operating lease commitment payments for hire of a Hyundai IONIQ contracted to 22/05/2026.

The total amount contracted for but not provided in the financial statements was £17,892 (2022 - £25,645).

16 Funds

	Balance at 1 October 2022 £	Incoming resources £	Resources expended £	Transfers £	Balance at 30 September 2023 £
Unrestricted funds					
General	487,921	605,876	(436,590)	(151,995)	505,212
Restricted funds	<u>-</u>	<u>379,637</u>	<u>(531,632)</u>	<u>151,995</u>	<u>-</u>
Total funds	<u>487,921</u>	<u>985,513</u>	<u>(968,222)</u>	<u>-</u>	<u>505,212</u>
		Incoming resources £	Resources expended £	Transfers £	
Restricted funds					
ECB Women's and girls' development			101,814	(59,768)	(42,046)
Chance to Shine			151,000	(211,506)	60,506
Other Projects			126,823	(260,359)	133,536
Total restricted funds			<u>379,637</u>	<u>(531,633)</u>	<u>151,996</u>
	Balance at 1 October 2021 £	Incoming resources £	Resources expended £	Transfers £	Balance at 30 September 2022 £
Unrestricted funds					
General	463,004	558,330	(384,943)	(148,469)	487,922
Restricted funds	<u>-</u>	<u>245,118</u>	<u>(393,587)</u>	<u>148,469</u>	<u>-</u>
Total funds	<u>463,004</u>	<u>803,448</u>	<u>(778,530)</u>	<u>-</u>	<u>487,922</u>

Unrestricted funds have been transferred to finance a deficit on restricted funds.

Notes to the Financial Statements for the Year Ended 30 September 2023

17 Analysis of net assets between funds

	Unrestricted funds General £	Total funds at 30 September 2023 £
Tangible fixed assets	12,555	12,555
Current assets	613,973	613,973
Current liabilities	<u>(121,316)</u>	<u>(121,316)</u>
Total net assets	<u>505,212</u>	<u>505,212</u>

	Unrestricted funds General £	Restricted funds £	Total funds at 30 September 2022 £
Tangible fixed assets	10,577	-	10,577
Current assets	635,790	-	635,790
Current liabilities	<u>(158,545)</u>	<u>100</u>	<u>(158,445)</u>
Total net assets	<u>487,822</u>	<u>100</u>	<u>487,922</u>

18 Analysis of net debts

	At 1 October 2022 £	At 30 September 2023 £
Cash at bank and in hand	<u>570,118</u>	<u>570,118</u>
Net debt	<u>570,118</u>	<u>570,118</u>

	At 1 October 2021 £	At 30 September 2022 £
Cash at bank and in hand	<u>528,597</u>	<u>528,597</u>
Net debt	<u>528,597</u>	<u>528,597</u>