

GLOUCESTERSHIRE CRICKET FOUNDATION

England & Wales · Charity number 1196719

Details

Status Registered

Legal form Charitable company

Company number [07155137](#)

Registered 2021-11-23

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

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Activities

Objects: 1.1 THE OBJECTS OF THE CHARITY ARE FOR THE BENEFIT OF THE PUBLIC GENERALLY, PARTICULARLY THE INHABITANTS OF GLOUCESTERSHIRE AND ITS SURROUNDING AREAS, INCLUDING THE CITY OF BRISTOL ('THE AREA OF BENEFIT'): (A)TO PROMOTE COMMUNITY PARTICIPATION IN HEALTHY RECREATION BY PROVIDING OR ASSISTING IN THE PROVISION OF FACILITIES FOR THE PLAYING OF AND DEVELOPMENT OF CRICKET AND OTHER SPORTS THAT ARE CAPABLE OF IMPROVING HEALTH ('FACILITIES' IN THIS ARTICLE 1.1 MEANS LAND, BUILDINGS, EQUIPMENT AND ORGANISING SPORTING ACTIVITIES INCLUDING COACHING AND INSTRUCTION) AND BY WORKING TO INCREASE LEVELS OF PARTICIPATION IN SPORT AND PHYSICAL ACTIVITY, PARTICULARLY AMONG MEMBERS OF SOCIALLY AND ECONOMICALLY DISADVANTAGED COMMUNITIES IN THE AREA OF BENEFIT; (B)TO PROVIDE AND ASSIST IN PROVIDING FACILITIES FOR THE PLAYING OF AND DEVELOPMENT OF THE GAME OF CRICKET AND OTHER GAMES OR SPORT, ON A RECREATIONAL BASIS FOR THE LEISURE TIME OCCUPATION OF SUCH PERSONS WHO HAVE NEED FOR SUCH FACILITIES BY REASON OF THEIR YOUTH, AGE, INFIRMITY OR DISABLEMENT, POVERTY OR SOCIAL AND ECONOMIC CIRCUMSTANCES, OR FOR THE PUBLIC AT LARGE, IN THE INTEREST OF SOCIAL WELFARE, WITH THE OBJECT OF IMPROVING THEIR CONDITIONS OF LIFE, AND AS A MEANS OF REDUCING THE INCIDENCE OF ANTI-SOCIAL BEHAVIOUR AMONG MEMBERS OF SOCIALLY AND ECONOMICALLY DISADVANTAGED COMMUNITIES IN THE AREA OF BENEFIT; (C)TO ADVANCE THE EDUCATION OF PEOPLE OF ALL AGES THROUGH SUCH MEANS AS THE TRUSTEES SEE FIT; (D)TO PROMOTE SOCIAL INCLUSION FOR THE PUBLIC BENEFIT BY PREVENTING PEOPLE FROM BECOMING SOCIALLY EXCLUDED, RELIEVING THE NEEDS OF THOSE PEOPLE WHO ARE SOCIALLY EXCLUDED AND ASSISTING THEM TO INTEGRATE INTO SOCIETY.FOR THE PURPOSE OF THIS CLAUSE 'SOCIALLY EXCLUDED' MEANS BEING EXCLUDED FROM SOCIETY, OR PART OF SOCIETY, AS A RESULT OF BEING A MEMBER OF A SOCIALLY AND ECONOMICALLY DEPRIVED COMMUNITY IN THE AREA OF BENEFIT; AND(E) TO FURTHER SUCH OTHER EXCLUSIVELY CHARITABLE PURPOSES ACCORDING TO THE LAW OF ENGLAND AND WALES AS THE TRUSTEES SEE FIT FROM TIME TO TIME.

Activities: To improve lives through the power of cricket. We want to give people across Bristol and Gloucestershire the opportunity to enjoy cricket. We believe it is uniquely placed to get people of all ages and abilities active, bring communities together, inspire lifelong friendships, improve wellbeing, engage new and diverse groups and deliver social impact.

Classification

- **How:** Provides Services, Provides Advocacy/advice/information, Acts As An Umbrella Or Resource Body
- **What:** General Charitable Purposes, Education/training, Disability, Amateur Sport, Economic/community Development/employment, Recreation
- **Who:** Children/young People, Elderly/old People, People With Disabilities, People Of A Particular Ethnic Or Racial Origin, Other Charities Or Voluntary Bodies, The General Public/mankind

Geography

- **Area of benefit:** LOCAL
- Bristol City
- Gloucestershire
- South Gloucestershire

Finances

Period end	Income	Expenditure	Assets	Employees
2024-09-30	£1,112,278	£1,071,213	£488,411	15
2023-09-30	£949,976	£989,691	£447,346	37
2022-09-30	£992,733	£841,640	£487,061	36

Trustees

Name	Role	Appointed
ANDREW SHIELD		2016-12-15
Claire Jane Nobes		2022-03-31
Dr Jane Ebelechukwu Khawaja		2022-03-31
Justin David Hopwood		2021-04-14
MARK KENWAY LAMBERT		2021-04-14
NIGEL ROBERT HILL		2021-04-14
PETER BOORMAN		2018-10-18
RAZI SHEHAB AHMED		2021-04-14
Richard Gregory Bernard		2025-03-27
SYBIL RUSCOE		2021-04-14

GLOUCESTERSHIRE CRICKET FOUNDATION

England & Wales - Charity number 1196719

Accounts

Charity registration number 1196719 (England and Wales)

Company registration number 07155137

**GLOUCESTERSHIRE CRICKET FOUNDATION
ANNUAL REPORT AND FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 SEPTEMBER 2024**

GLOUCESTERSHIRE CRICKET FOUNDATION

LEGAL AND ADMINISTRATIVE INFORMATION

Trustees

R S Ahmed
P Boorman
P Carter
N R Hill
J D Hopwood
J E Khawaja
M K Lambert
C J Nobes
A J Parsons
S Ruscoe
A Shield

Secretary

P Carter

Senior management

Steve Silk

Chief Executive Officer

Charity number (England and Wales) 1196719

Company number 07155137

Registered office

The County Ground
Nevil Road
Bristol
Avon
England
BS7 9EJ

Auditor

B K Plus Audit Limited
6 Manor Park Business Centre
Mackenzie Way
Cheltenham
Gloucestershire
GL51 9TX

Bankers

Natwest Bank
45 - 49 Broadmead
Bristol
BS1 3EU

GLOUCESTERSHIRE CRICKET FOUNDATION

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GLOUCESTERSHIRE CRICKET FOUNDATION

TRUSTEES REPORT (INCLUDING DIRECTORS' REPORT)

FOR THE YEAR ENDED 30 SEPTEMBER 2024

The Trustees present their annual report and financial statements for the year ended 30 September 2024.

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with the Foundation's governing document, the Companies Act 2006, FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" and the Charities SORP "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)".

Objectives and activities

The Foundation is the governing body for recreational cricket in Gloucestershire and works in the community to deliver a range of health, education, community cohesion and cricket development projects, programmes, and events.

The purpose of the Foundation is **to improve lives through the power of cricket**. We want to inspire Gloucestershire to say *'Cricket is a game for everyone'*. We believe cricket is uniquely placed to bring communities together, inspire lifelong friendships, improve health & wellbeing and deliver social impact.

To meet our purpose, our vision is to **put bats and balls in more people's hands**. We want cricket to become the *most inclusive sport in Gloucestershire* by inspiring every generation and community to feel they belong in the game.

The Objects of the Charity are for the benefit of the public generally, particularly the inhabitants of Gloucestershire and its surrounding areas, including the City of Bristol:

- to promote community participation in healthy recreation by providing or assisting in the provision of facilities for the playing of and development of cricket and other sports that are capable of improving health ('facilities' in this article means land, buildings, equipment and organising sporting activities including coaching and instruction) and by working to increase levels of participation in sport and physical activity, particularly among members of socially and economically disadvantaged communities in the Area of Benefit;
- to provide and assist in providing facilities for the playing of and development of the game of cricket and other games or sport, on a recreational basis for the leisure time occupation of such persons who have need for such facilities by reason of their youth, age, infirmity or disablement, poverty or social and economic circumstances, or for the public at large, in the interest of social welfare, with the object of improving their conditions of life, and as a means of reducing the incidence of anti-social behaviour among members of socially and economically disadvantaged communities in the Area of Benefit;
- to advance the education of people of all ages through such means as the Trustees see fit;
- to promote social inclusion for the public benefit by preventing people from becoming socially excluded, relieving the needs of those people who are socially excluded and assisting them to integrate into society. For the purpose of this clause 'socially excluded' means being excluded from society, or part of society, as a result of being a member of a socially and economically deprived community in the Area of Benefit; and
- to further such other exclusively charitable purposes according to the law of England and Wales as the Trustees see fit from time to time.

GLOUCESTERSHIRE CRICKET FOUNDATION

TRUSTEES REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED) **FOR THE YEAR ENDED 30 SEPTEMBER 2024**

Relating directly to the objects of the charity, our work is aligned to the Inspiring Gloucestershire strategy and the ECB's county partnership agreement. The key pillars of our strategy are:

1. Creating and supporting **a strong network of clubs**, leagues, officials, coaches and volunteers.
2. Making **cricket more accessible** by inspiring people of all genders, ages, ethnicities and abilities to get involved.
3. Supporting the **performance pathway**, helping talented players fulfil their potential.
4. **Getting more people active** to reap the health and mental wellbeing benefits of cricket.
5. Using cricket as a powerful platform to **bring communities together** and break down social barriers.
6. Taking cricket to underserved people in difficult areas of our communities to **engage new and diverse groups**.

Achievements and performance

Each of the projects and programmes delivered by the Foundation between October 2023 and September 2024 directly contributed to at least one of the pillars of the strategy and had a clearly defined and measurable outcome and series of ambitions. Much like the previous 12 month period, the Foundation once again had an incredible year both on and off the pitch.

The charity performs such a wide range of activities to achieve its objectives ranging from delivery in schools, to the running of junior and senior leagues, to the development of volunteers, to providing hot meals for children during holiday periods.

ECB Priorities

Much like 2023, the work and dedication that has been put in by the Foundation has been recognised by the ECB, who during the recent annual Performance Review Process (Dec 4), informed the Foundation that it was once again a leading organisation in more areas than any other county across the country, leading in the areas of Equity Diversity & Inclusion, Governance, Cricket Workforce, Women and Girls Participation, Facilities operations and the Disability Pathway. No county has ever been a 'Leading Organisation' in 6 areas of the ECB's work, and so the team can be rightly proud of their achievements.

Our work on the ECB KPI's – sadly the last year of these being in place – has once again been hugely positive and whilst we see a small financial reduction on the previous year, the achievement by the team has once again been staggering.

To 'be on par' 2.4% is our market share score, the percentage the ECB expect us to be at if we were to work in line with the 'size' of our county. Again though, we have overachieved in all 5 areas, and this year we see:

- Further growth from 4.4% to 4.5% of market share in total National Programme numbers
- Further increase in Girls' National Programme numbers from 4.8% to 4.9%. Huge praise must go to Chris and the delivery team for making this happen.....again!
- Maintaining our marketshare in Trained Female Coaches at 3.8%
- Maintaining the number of Junior Teams we have across the county, at 3%.

A small decrease in Girls Sections, seeing us at an incredible 4.6%. Whilst the market share decreased the total number of clubs with girls' sections actually increased.

All in all, it sees Gloucestershire have a national market share of 4.2%, meaning that for the four years of the KPI's being in place, we have come out on top each year, with again a 75% over indexing. An incredible achievement over the 4 year life span of our strategy.

GLOUCESTERSHIRE CRICKET FOUNDATION

TRUSTEES REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED) FOR THE YEAR ENDED 30 SEPTEMBER 2024

AREAS OF WORK TO LOOK BACK AT WITH PRIDE FROM 2024

National Programmes

Whilst being the 14th 'biggest' county in the country, the Foundation's work over indexed in all priority areas. As in 2023, the numbers of sign-ups to the National Programmes of All Stars and Dynamos Cricket was once again considerable, with Gloucestershire ending up with the 4th greatest overall number of female sign ups (1480) and 4th highest overall total number of children participating across the programmes (4562) - something that when you think of the size of counties of Yorkshire, Lancashire, Wales, Warwickshire, Surrey etc, you realise what incredible results they were.

The National Programme figures included delivery at 81 cricket clubs, but also a growing number of community programmes, often in holiday periods, aiming to give free bursary places to young people from low socio-economic groups and those on free school meals. Reaching children who do not normally get the chance is such an important area of our work, and our hope is that by giving great experiences to the young people, that they may choose cricket in the future but more than that, they may see that physical activity can reward them with so much that they continue to be active.

National Programmes at clubs and community settings were heavily supported by the often unseen, day to day work in primary and secondary schools. Lazy journalism often states that cricket is dead in state schools but through delivery across the programmes of GCF Active Futures, Bristol Sport 'Forever Sport', Chance to Shine primary and secondary, ACE schools programme, Table Cricket, SEND programmes, and Lords Taverners Wicketz, 2024 saw the Foundation deliver:

- to 239 schools (187 in 2023)
- to 21,687 young children (18846 in 2023)
- 4670 hours of activity (3909 in 2023)

Cricket Collective

The Foundation's work to support volunteers continued in 2024 with the second iteration of Get into Cricket, a scheme targeting 14 to 18 year olds, with the ambition to develop the next army of volunteers. Great learnings were taken from the inaugural project, with these leading to the design of an 8 module programme that enabled young people to learn skills across the game and wider:

- Digital Marketing Course – New for 2024 and delivered by Hartpury University
- Groundskeeping Course
- Health and Nutrition Course
- Cricket Activators Course
- Cricket Scoring Course
- Cricket Umpiring Course
- First Aid Course
- Safeguarding Course – New for 2024

The years' offering saw 62 young people register and has had a significant impact on cricket clubs across the county, with extra hands making light work. Young volunteers have got involved with coach support at their club, with standing and scoring in junior games, with supporting the grounds team, whilst some have even been doing the clubs socials to enable clubs to market their clubs better and to communicate more effectively with their membership.

GLoucestershire Cricket Foundation

TRUSTEES REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED) FOR THE YEAR ENDED 30 SEPTEMBER 2024

Away from the juniors, the years climax was a fantastic celebratory event at the Seat Unique Stadium, for over 150 volunteers, where the Foundation got to say thank you to all of those people who do so much for the game. The event saw the below list of people presented with awards, but perhaps more importantly, the event gave the opportunity to say thank you to so many more people who give their time to the game selflessly.

Inspired to Play Award	Russell Fry (Golden Hill)
Rising Star Award	Leni-Rae Readman (Bristol United Banks)
Safe Hands Award	Katie Medhurst (Woodmancote)
Game Changer Award	Seb Vamplew (Winterbourne)
Grounds Management Team Award	Chipping Sodbury CC
Tackling Climate Change Award	Down Hatherley CC
Unsung Hero Award	Guy Stirling Lee (Dumbleton)
Metro Bank Champion of Girls Award	Paul Maggs (Quedgeley & Hardwicke)
Lifetime Achiever Award	Len Attard (Apperley & Glos Seniors)
Cricket Innovators Award	Alistair Andrews (Cirencester)
Growing the Game Award	Graham Wilcox (Cam)

Club Development and Support

Clubs continue to be the heartbeat of the game and the Foundation has looked to support the 184 affiliated clubs, as best we can across the year. The game has never asked for as much from Cricket Club volunteers so it is imperative that we do all that we can to help and support them, and to make all processes as easy as possible – when often they are not.

Ensuring cricket is safe and that all clubs are covered with at least the bare minimum of fully qualified and certified Safeguarding Officers, is no mean feat. However, this was again managed in advance of the 2024 season by the Foundation's work in offering bespoke, localised, courses and working with leagues closely.

The safety of the recreational game was also enhanced by more great work going in to develop an increased number of Clubmark Accredited Clubs - Clubmark is an accreditation scheme for cricket clubs which shows that a club is sustainable, well run and provides the right environment for its members. Not only did all 61 previously accredited clubs regain their accreditation for 2024, but a further 8 clubs gained the accreditation for the first time. The new clubs were Adlestrop, Daylesford & Oddington CC, Ashton Keynes CC, Birdlip & Brimpsfield CC, Bristol Pakistani's CC, Frampton on Severn CC, Highnam Court CC, Ruardean Hill CC and Sherston Magna CC.

The work across the year also saw the development team support clubs with facility projects through the county grant fund. An initial budget of £114,000 soon went and due to impressive performance from the team the ECB supported Gloucestershire and its clubs with the opportunity for more financial support. This saw an additional £80,000 support clubs across Gloucestershire to improve facilities for women and girls, for creating a more welcoming environment and for environmentally sustainable projects.

This money and a whole lot more, is required to improve and raise the standards of the pool of facilities that the sport currently uses across the County. This was evidenced in the production of a County Facility Strategy that looked at all grass pitches, practice facilities and indoor centres where cricket is currently played. The conclusion to the strategy is that a significant amount of investment is required to support new activity and to raise the standards of current facilities.

GLOUCESTERSHIRE CRICKET FOUNDATION

TRUSTEES REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED) FOR THE YEAR ENDED 30 SEPTEMBER 2024

Women & Girls' Performance Pathway

2024 saw the Gloucestershire Cricket Foundation deliver the Women & Girls' Performance Pathway for the last time. This is an area of operations where much success has been achieved, being a national leader in the development of the Women's & Girls game. A testimony of the efforts of work in this space over many years. However, the ECB strategy for this area of the game stated that Female Pathway Cricket will come under the ownership of the professional organisation (or club). Due to the perceived issues existing in the local professional club, GCF supported by its Board made strong representation to ECB suggesting that it remain with GCF albeit for a short time. ECB were empathetic to the approach by GCF but stated there would be no deviation from national policy. GCF accepted the decision with a degree of disappointment but have been very collaborative in the migration of Women's & girls cricket to GCCC.

The year started with a very successful tour to Sri Lanka, where our girls did us proud with 5 wins from 5. The Sri Lanka tour was a resounding success, offering the girls a wealth of opportunities to develop their skills on the pitch and grow personally off it. From thrilling matches to once-in-a-lifetime experiences, the tour was a true testament to the talent and dedication of the squad.

The girl's county age group sides were again extremely successful too, confirming the depth and quality of the girl's participation pathway across the county. We very much look forward to seeing players come through the Gloucestershire County Cricket Club pathway from 2025 onwards, and we hope that the number of Gloucestershire girls that go on to become professional cricketers, and on 1st class Academies continues to be a high number.

In 2024 our work saw almost half of the Western Storm Squad, Western Storm Academy and Western Storm EPP programmes, filled with players that had played for Gloucestershire. This has been an area of work we can be rightly proud of and it is great to see Danielle Gibson playing across the world for England and in T20 franchise competitions, and our new rising talent of Katie Jones, playing for England U19's. Both players started in local club cricket, which goes to show what the impact of having a great start in your cricketing career can have on you, well done to Dumbleton in your part on developing both.

Make Cricket Accessible

It was an ambition of 2024 to attempt to take cricket to more communities through localised delivery, whilst also looking to diversify the income for the Foundation. This was very much achieved through the delivery of a significantly increased school holiday offering and the introduction of a new scheme of Saturday morning coaching, Breaking Boundaries.

Both programmes worked in terms of reaching more children, whilst also supporting the Foundations work. Holiday camp numbers rose from 650 participants to 1,121, whilst Breaking Boundaries saw 160 children sign up in year one. Both schemes of work will be learnt from and developed for 2025.

Improving our Urban Offer

The ECB want to ensure that all people who do not normally have access to cricket, can access the game in one way or another. This does not need to come in the form of cricket through a club but instead, the ability to take part in cricket activity in a local community setting, a multi-use games area, an indoor sports hall or in fact, any space where activity can take place.

The Foundation continued to grow its community offering and specific thanks must go to our charity partners, Lords Taverners, Chance to Shine and ACE Charity, who all increased their support for cricket in the county. This enabled programmes to reach new and additional people, whilst also seeing our urban community offer, reach additional urban towns, rather than previously, Bristol alone.

The ACE (Afro-Caribbean Engagement) programme expanded its offering in 2024 also, with more hubs and a greater number of players in the ACE Academy. As a consequence of the success of the programme, the Foundation has been awarded a further three year contract to continue the great work and we welcomed a new team member to lead this work in November.

One of the strengths of the Foundation is the way in which our community programmes work together to support one another and to provide young people with additional opportunities. This was again visible in 2024 when we saw the launch of our new Community Indoor Cricket League. This saw our community programmes of Wicketz, ACE, Street and Super1s, come together to form teams, where weekly games could be played against one another. This collaboration is the first of its kind across England & Wales and saw us beautifully positioned in one of the England Mens Test Match programmes.

GLOUCESTERSHIRE CRICKET FOUNDATION

TRUSTEES REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED) FOR THE YEAR ENDED 30 SEPTEMBER 2024

In the last 12 months this wider community activity saw us deliver:

- 8 weekly Wicketz hubs (growth from 6 in 2023)
- 6 weekly Super1s hubs (growth from 5 in 2023)
- 8 weekly Chance to Shine Street hubs
- 3 ACE hubs
- An ACE Academy with now 53 scholars (growth from 43 in 2023)
- 6 Walking Cricket hubs (targeting 50+, growth from 5 in 2023)
- 25 free Urban Community National Programmes that saw 907 5-11 year olds engaged
- 15 days of cricket, supported by hot meals, as part of the Bristol City Council granted Holiday Activity Fund – targeted at areas of the city with a high percentage of free school meals. This saw 144-young people physically activity across both the Easter and Summer holidays.

With the continued ambition to listen more and to give young people a voice, Wicketz Bristol held its summer showcase event in July, which saw 18 participants travel to Exmouth beach for the day alongside the Wicketz Cardiff and Plymouth programmes.

The trip came about as a consequence of the inaugural Youth Voice committee which was set up in early 2024. 3 members from each of Wicketz Bristol, Cardiff and Plymouth met online to share their ideas and design the Summer Showcase event. The committee would feedback ideas that they had gathered from their hub sessions and build on ideas discussed.

The result was 18 members, with representation from each of our 5 Bristol hubs, caught the coach down to Exmouth Beach. The day began with a tour of the RNLI Lifeboat station, where they learnt about the important work that the volunteers there do. They were able to have a look at the state-of-the-art lifeboats they use, and even try out some of their equipment. This was followed by a traditional trip to the chippy. After lunch, they got stuck into some beach sports, with a couple of games of cricket and football all taking place on the Jurassic Coastline. Following their sports, everyone was able to cool off with a paddle in the sea and an ice cream before the return to Bristol. This one-off day truly showed the impact that cricket can have on a young persons life.

Fundraising practices

The Foundation generated £42,750 from direct sponsorship in 2024. In most cases this support came from local or regional businesses who supported the aspirations of the Foundation in specific work areas. This is an area where the Foundation needs to continue to grow, as by bringing in partners to support areas of work, it enables normally tied up money to be utilised elsewhere to grow the game.

It was the intention of the Foundation to develop its fundraising efforts through campaigns across the JustGiving site and also through the Friends of the Foundation Lottery. Both still exist, and both still bring in an annual amount of money, but tactics changed during the year, and it was decided to go after grants from Local Authorities, Charities and other grant funders instead, as the financial return was often faster paced and enabled new activity to be delivered quicker. Both Campaigns and the Lottery Scheme remain priorities for the Foundation and more work will go in to them being a success in 2025.

All funding received/raised is utilised to employ staff to develop and deliver projects, programmes and events that directly impact on the charity's strategic aims.

GLOUCESTERSHIRE CRICKET FOUNDATION

TRUSTEES REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED) FOR THE YEAR ENDED 30 SEPTEMBER 2024

Financial review

The ambition of the Foundation is to have a break even on management accounts, whilst utilising Restricted Funds in the most efficient and effective way possible.

The financial statements reveal a surplus for the year of £41,065 on income of £1,112,278. Of the surplus £36,733 was unrestricted and £4,332 restricted for use on specific projects. The year ended with net assets of £488,411 of which £403,834 were unrestricted, whilst £84,577 were restricted.

Our unrestricted reserves at 30th September 2024 now stand at £403,834. This includes a necessary £41,653 held as potential redundancy costs and ideally a further £352,571 designated in case of shut down – as per our reserves policy below.

The current balance is £9,610 in excess of the Foundation's unrestricted reserves target.

The financial position represents a strong and stable position allowing the Trustees to deliver on the charitable objectives.

Reserves policy

The Trustees have earmarked sufficient cash resources that they feel are prudent to meet the needs of the mitigation of adverse risks as identified by the risk register. Aside from retaining a prudent amount in reserves the majority of the charity's funds are to be spent in the short term with no funds held for long term investments.

Before becoming a charity, the Gloucestershire Cricket Board agreed a Reserves Policy with Andorran Limited (the chartered accountancy practice that audits the annual Financial Accounts, now BK Plus Audit Limited). This stated that reserves should cover 2 to 6 months running costs, depending on the security of the organisation's income streams. The reserves must be "Unrestricted Funds" i.e., Funds that the company is free to use as it sees fit.

Up until October 2021, the Board did not believe that it was necessary to set the policy at the top end of the range as suggested by Andorran; this was due to the secure nature of core funding from the ECB, Chance to Shine, Lords Taverners, etc. and so 'Whichever is the greater of 3 months Running Costs plus Redundancy Costs or the Replacement Cost of Depreciated Assets' was agreed upon.

This changed in 2022, and due to the unsettled nature of funds within sport, the impact of Covid, the Cost of Living rises, and other factors, the Board increased the period from 3 months to 6 months, to the wording of "Whichever is the greater of 6 months Running Costs plus Redundancy Costs or the Replacement Cost of Depreciated Assets".

The ECB have signed a new broadcasting deal for the period 2025 to 2029, which will see more money come into the whole game, than ever before. However, it is believed that there may be tougher times ahead, especially at the beginning of 2029 when the new broadcasting deal begins. Also, due to the frequently used term by the ECB of 'flat investment', at a time when National Living Wage and all other costs are rising significantly, the Foundation's Finance, Risk, Audit and Governance (FRAG) Committee took the 'Reserves Policy' agenda item to the 05/10/2024 Board meeting, with a recommendation of continuing to a term of 6 months.

The logic is that if the Company is wound up, it does not need to replace assets and understanding that assets are considerably less than running costs, plus redundancy, the reserves policy is based on **6 months Running Costs plus Redundancy Costs.**

It believes that the policy needs to provide cover for:

- a) Late payments
- b) Any need to coherently wind up the company or find alternative sources of funding
- c) The exposure to redundancy costs.

GLOUCESTERSHIRE CRICKET FOUNDATION

TRUSTEES REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED) **FOR THE YEAR ENDED 30 SEPTEMBER 2024**

The FRAG Committee proposes that the Company requires Reserves (Unrestricted Funds) to cover:

- 1 and 2 above - 6 months running costs – Currently £352,571
- Redundancy Costs – Currently £41,653

Total = £394,224

The Reserves target will be reviewed annually as part of the budgeting process, with the budget set to ensure that Reserves are on track.

Grants

We are eternally grateful that our funders continue to support us, especially the England and Wales Cricket Board/ Trust with £386,422, Chance to Shine with £150,929, ACE charity with £101,282 as well as the Lords Taverners with £110,023 and many other significant supporters.

Finance Director

During the year the current Finance Director Phil Carter stated his decision to stand down from the role, after 29 years of incredible service. Phil started back in 1996 when "ECB" first engaged with counties and was part of the team that set up the then Gloucestershire Cricket Association. Phil was then an integral part of the professionalisation of the recreational game, with the forming of the Gloucestershire Cricket Board, a company limited by guarantee, and was also involved in moving to its present structure of a charitable company. This has instigated the process to recruit a replacement Finance Director, with a suitable appointment being made during the timeline of the next year 2024/25.

GLOUCESTERSHIRE CRICKET FOUNDATION

TRUSTEES REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED) **FOR THE YEAR ENDED 30 SEPTEMBER 2024**

Plans for future periods

As one Strategy finishes another will begin and so the priority for early 2025 is to finalise and publish '*Inspiring Gloucestershire 2025-2029*'. This will be achieved by Easter to meet ECB key deadlines and will then put us in a position to receive further strategic investment from the ECB, through the '*Game Changer Fund*'.

The Gloucestershire Cricket Foundation remains committed to growing the game of cricket in Gloucestershire across all areas. It aims to use the power of cricket to deliver accessible and enjoyable opportunities that grow the sport, tackle inequalities, improve health and well-being and enable people to fulfil their potential across the county.

The previous strategy was strong and so much has been achieved as a consequence, and so much like the ECB Inspiring Generations Strategy for the same period, a rewrite rather than a total overhaul is needed.

The new strategy will have 6 clear strategic pillars, which will each have a great number of tactics and activities underpinning them (working titles). The aims being to:

- Ensure cricket is diverse, welcoming, inclusive and accessible
- Amplify the Women and Girls' game
- Support communities through cricket
- Engage more children and young people
- Have a thriving, sustainable, safe and inclusive, recreational game
- Set ourselves up for future growth

One way in which the Foundation will *ensure cricket is diverse, welcoming, inclusive and accessible* is through the employment of an Urban Development Officer (or similar), in early 2025. This comes off the back of a successful application to the Ethnically Diverse Communities Fund, which will enable the Foundation to employ an Officer to lead new work in Bristol for a minimum of three years.

It's a great start but there is going to be so much to achieve during the next strategy term. Opportunities will be exciting and will enable the development of the team both in current roles and new roles. It's hoped that significant Game Changer projects will be supported by funders, along with possible funds being received through the sales of the Hundred.

It's imperative that the strategy is ambitious enough for the game in Gloucestershire as this could be a once in generation opportunity to make real change and improvements across so many areas, due to the financial resource that is soon to be available to the recreational game.

Structure, governance and management

Gloucestershire Cricket Foundation is a Charitable Company Limited by Guarantee, governed by its memorandum and articles of association dated and adopted, 31st March 2022. It is a registered charity with the Charity Commission and a registered company with Companies House.

The Trustees who have served during the year and since the year end are set out on Page 1. The Trustees meet at least seven times per year and on any other occasion as judged necessary in order to review progress and determine matters of strategy and policy.

Any decision necessary from the Trustees shall be determined by the majority of votes of the Trustees present and voting on the question.

All Trustees serve a three year term following which they can seek reappointments. The existing Trustees have the power to appoint further Trustees provided they have attained the age of 18 years and are not disqualified from taking office. The Trustees are not actively recruiting at present but have measures in place to consider potential applicants as they might arise.

GLOUCESTERSHIRE CRICKET FOUNDATION

TRUSTEES REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED) ***FOR THE YEAR ENDED 30 SEPTEMBER 2024***

The Trustees, who are also the directors for the purpose of company law, and who served during the year and up to the date of signature of the financial statements were:

R S Ahmed
P Boorman
P Carter
N R Hill
J D Hopwood
J E Khawaja
M K Lambert
C J Nobes
A J Parsons
S Ruscoe
A Shield

Recruitment and appointment of trustees

For the recruitment of new Trustees, the charity has a nominations committee which is comprised of both Trustees and independent members. The committee's ambition is to have a blend and mix of representatives from across the county, with at least 30% of each gender, as well as representation from across all demographics.

New Trustees undergo training and an induction to brief them on their legal obligations under Charity and Company Law, the content of the memorandum and articles of association, the committee and decision making processes of the Foundation, the strategy and recent financial performance of the charity. Trustees are encouraged to attend appropriate external training events where these will facilitate the undertaking of their role.

The Board of Trustees is skills based and is of maximum 12 members in size. To support the full board a Finance, Risk, Audit & Governance Committee meets at least four times per year to review the budget, analyse the forecast, maintain an appropriate and comprehensive risk register, whilst also ensuring all audit and governance work is compliant.

GLOUCESTERSHIRE CRICKET FOUNDATION

TRUSTEES REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED) **FOR THE YEAR ENDED 30 SEPTEMBER 2024**

Organisational Structure

The operational management of the charity is led by the Chief Executive, who is supported by the Operations Manager and the Community Development Manager. The performances of these positions and the charity itself are reviewed at Board Meetings and any decisions on remuneration of all staff members are ratified by the Trustees.

Governance

The Foundation complies with the Charity Commission and Companies House governance as well as at least the silver tier of the governance framework of our main funder, the ECB. The County Partnership Agreement (CPA), which regulates the relationship between the Foundation and the ECB, has its targets annually met, and we are committed to continuing to meet the CPA standards and work towards the Gold Accreditation Scheme in quarter 1 of 2025.

Although the focus of the GCF is always to encourage and enable more people to play cricket, it is important that the organisation is well run and financed. These are not aims in themselves but are crucial to our ability to carry out our main job efficiently and effectively.

Good governance is about ensuring that we measure the risks we face, which might prevent us from doing our job, assessing those risks and the controls which are already in place, and considering whether further and better controls are required. We can never eliminate risk completely, but we can seek to minimise the chances of an event occurring, and the damage it might cause if it does occur. Often, the sooner we can recognise that there is a problem, the better we can tackle it.

We have a set of processes and controls in place that we believe are proportionate to the risks and the scale of our operations, and we will do our very best to ensure that GCF is well run and managed, giving reassurance to our clients, staff, volunteers, funders and sponsors, suppliers and our other stakeholders. We aim to give people the confidence to engage with us, so that more people can enjoy more cricket. Cricket is good for their mental and physical health, develops their technical and social skills and their confidence; we want to see more people taking part and help to remove barriers to them enjoying our sport.

The ECB now sets their minimum expectations of our governance standards, which are part of our contract with them. Three years ago, after our previous County Partnership Agreement ("CPA") submission, ECB said they **"view Gloucestershire Cricket Foundation as a "leading organisation" in relation to [our] governance arrangements and practices."**

They went on to say, **"The Foundation is compliant with all mandatory governance requirements and we acknowledge and are supportive of your efforts to work towards enhanced, best practice governance arrangements."**

We aspire to the highest standards, not just the bare minimum we can get away with.

Our FRAG committee regularly reviews elements of our governance practice. The new CPA, coming into force in 2025, has given us the opportunity to review the whole of our previous submission. This time round, ECB will be looking more closely at how good governance is embedded in the way we think and work as an organisation. They will be ensuring, among other things, that we are actually doing what we claim to do in our written procedures. Over the period from 2025 – 2027, ECB would like every county organisation to achieve their Gold Standard for governance.

Given the importance we place on good governance, we are delighted to have been asked to be the pilot county for the new Gold Standard assessment system, and we hope to be the first to be awarded.

This has, however, created a significant additional workload over a sharply condensed period of time, and FRAG wish to acknowledge the efforts of Steve and his team in preparing for this. Happily, because good governance practice is already key to the work which Steve and his team do, much of the structure is in place to prepare for this external audit of our governance processes in a very short time.

GLOUCESTERSHIRE CRICKET FOUNDATION

TRUSTEES REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED) FOR THE YEAR ENDED 30 SEPTEMBER 2024

3 years ago, we were assessed on areas such as risk and financial controls, compliance and accountability. This governance review will look more deeply into Board composition, skills, performance assessment and training, and how we engage with all of our stakeholders.

Having conducted our internal review we are confident that:

- Our processes are appropriate to the scale and nature of GCF
- We have a high level of compliance with the procedures
- There have been no significant breaches of any of our rules
- We are financially sound and well managed and are an effective and efficient organisation

We hope and expect to be assessed as meeting the Gold Standard.

We are not complacent – a continuous review and improve objective is part of our risk management process. We welcome ECB's increased focus on embedded governance and aim to continue being a leading county.

We are always looking for ways to do things more effectively, and welcome input from any of our stakeholders.

Statement of Trustees responsibilities

The Trustees, who are also the directors of Gloucestershire Cricket Foundation for the purpose of company law, are responsible for preparing the Trustees Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company law 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 Foundation and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that year.

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

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the Foundation will continue in operation.

The Trustees are responsible for keeping adequate accounting records that disclose with reasonable accuracy at any time the financial position of the Foundation 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 Foundation and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

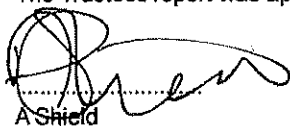
Auditor

In accordance with the company's articles, a resolution proposing that BK Plus Audit Limited be reappointed as auditor of the company will be put to the Annual General Meeting.

Disclosure of information to auditor

Each of the Trustees has confirmed that there is no information of which they are aware which is relevant to the audit, but of which the auditor is unaware. They have further confirmed that they have taken appropriate steps to identify such relevant information and to establish that the auditor is aware of such information.

The Trustees report was approved by the Board of Trustees.


A Shield

Trustee

Date: 18 February 2025

GLOUCESTERSHIRE CRICKET FOUNDATION

INDEPENDENT AUDITOR'S REPORT

TO THE MEMBERS OF GLOUCESTERSHIRE CRICKET FOUNDATION

Opinion

We have audited the financial statements of Gloucestershire Cricket Foundation (the 'Foundation') for the year ended 30 September 2024 which comprise the statement of financial activities, the statement of financial position, the statement of cash flows 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:

- give a true and fair view of the state of the charitable company's affairs as at 30 September 2024 and of its incoming resources and application of resources, including its income and expenditure, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Companies Act 2006.

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's responsibilities for the audit of the financial statements* section of our report. We are independent of the Foundation 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 Foundation'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 annual report other than the financial statements and our auditor's report thereon. The Trustees are responsible for the other information contained within the annual report. 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.

Opinions on other matters prescribed by the Companies Act 2006

In our opinion, based on the work undertaken in the course of our audit:

- the information given in the Trustees report for the financial year for which the financial statements are prepared, which includes the directors' report prepared for the purposes of company law, is consistent with the financial statements; and
 - the directors' report included within the Trustees report has been prepared in accordance with applicable legal requirements.
-

GLOUCESTERSHIRE CRICKET FOUNDATION

INDEPENDENT AUDITOR'S REPORT (CONTINUED)

TO THE MEMBERS OF GLOUCESTERSHIRE CRICKET FOUNDATION

Matters on which we are required to report by exception

In the light of the knowledge and understanding of the Foundation and its environment obtained in the course of the audit, we have not identified material misstatements in the directors' report included within the Trustees report.

We have nothing to report in respect of the following matters in relation to which the Companies Act 2006 requires us to report to you if, in our opinion:

- adequate accounting records have not been kept, or returns adequate for our audit have not been received from branches not visited by us; or
- the financial statements are not in agreement with the accounting records and returns; or
- certain disclosures of trustees' remuneration specified by law are not made; or
- we have not received all the information and explanations we require for our audit; or
- the Trustees were not entitled to prepare the financial statements in accordance with the small companies regime and take advantage of the small companies' exemptions in preparing the Trustees report and from the requirement to prepare a strategic report.

Responsibilities of Trustees

As explained more fully in the statement of Trustees responsibilities, the Trustees, who are also the directors of the Foundation for the purpose of company law, 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 Foundation'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 charitable company or to cease operations, or have no realistic alternative but to do so.

Auditor's responsibilities for the audit of the financial statements

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.

Owing to the inherent limitations of an audit, there is an unavoidable risk that, despite us planning and performing our audit in accordance with auditing standards, one or more material misstatements in the financial statements may have gone undetected by our audit. As with any audit, there is a high risk that irregularities and fraud will go undetected where they involve matters such as misrepresentations from management, collusion, deliberate omissions and override of controls. It is not the role of the auditor to prevent non-compliance and we cannot be expected to detect every instance of non-compliance with all laws and regulations.

In identifying and assessing risks of material misstatement in respect of irregularities, including fraud and non-compliance with laws and regulations, our procedures included the following:

- enquiries of management including a pre audit meeting;
- obtaining and reviewing supporting documentation of policies concerning the laws and regulations applicable to the business;
- understanding how the company complies with its regulatory framework by making enquiries of management;
- considering the culture inherent in the company and whether this represents a culture of honesty and ethical behaviour with a strong emphasis of detection and prevention of fraud.

GLOUCESTERSHIRE CRICKET FOUNDATION

INDEPENDENT AUDITOR'S REPORT (CONTINUED)

TO THE MEMBERS OF GLOUCESTERSHIRE CRICKET FOUNDATION

We assessed the susceptibility of the company's financial statements to material misstatement and considered how fraud might occur. The audit procedures performed included, but were not limited to:

- challenging management assumptions and estimates;
- identifying and testing unusual journal entries;
- assessing how the relevant laws and regulations have been complied with and noting any instances of non compliance;
- reviewing the financial statements for compliance with relevant Accounting Standards and accounting legislation applicable to a small company;
- considering how those charged with governance have addressed the possibility of an override of essential controls or other influence over the financial reporting processes.

In addition, we also considered other non financial laws relevant to the company. These do not necessarily have a direct influence on the financial statements but might affect the company's ability to operate.

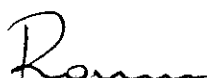
A further description of our responsibilities is available on the Financial Reporting Council's website at: <https://www.frc.org.uk/auditorsresponsibilities>. This description forms part of our auditor's report.

Other matters

The comparative figures were not audited.

Use of our report

This report is made solely to the charitable company's members, as a body, in accordance with Chapter 3 of Part 16 of the Companies Act 2006. Our audit work has been undertaken so that we might state to the charitable company's members 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 charitable company and the charitable company's members as a body, for our audit work, for this report, or for the opinions we have formed.



**Roger Downes FCA (Senior Statutory Auditor)
for and on behalf of BK Plus Audit Limited**

**Chartered Certified Accountants
Statutory Auditor**

18 February 2025
6 Manor Park Business Centre
Mackenzie Way
Cheltenham
Gloucestershire
GL51 9TX

GLOUCESTERSHIRE CRICKET FOUNDATION

STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 30 SEPTEMBER 2024

	Notes	Unrestrict ed funds 2024 £	Restricted funds 2024 £	Total 2024 £	Unrestrict ed funds 2023 £	Restricted funds 2023 £	Total 2023 £
Income from:							
Charitable activities	3	698,946	407,308	1,106,254	359,492	585,224	944,716
Investments	4	6,024	-	6,024	5,260	-	5,260
Total income		704,970	407,308	1,112,278	364,752	585,224	949,976
Expenditure on:							
Charitable activities	5	819,341	251,872	1,071,213	386,801	602,890	989,691
Total expenditure		819,341	251,872	1,071,213	386,801	602,890	989,691
Net income/(expenditure)		(114,371)	155,436	41,065	(22,049)	(17,666)	(39,715)
Transfers between funds		151,104	(151,104)	-	12,770	(12,770)	-
Net movement in funds	7	36,733	4,332	41,065	(9,279)	(30,436)	(39,715)
Reconciliation of funds:							
Fund balances at 1 October 2023		367,101	80,245	447,346	376,380	110,681	487,061
Fund balances at 30 September 2024		403,834	84,577	488,411	367,101	80,245	447,346

The statement of financial activities includes all gains and losses recognised in the year. All income and expenditure derive from continuing activities.

The notes on pages 19 to 29 form part of these financial statements.

GLOUCESTERSHIRE CRICKET FOUNDATION

STATEMENT OF FINANCIAL POSITION

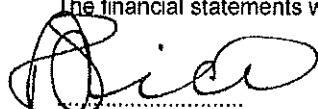
AS AT 30 SEPTEMBER 2024

	Notes	2024		2023	
		£	£	£	£
Fixed assets					
Tangible assets	11		11,319		11,825
Current assets					
Debtors	12	97,243		101,653	
Cash at bank and in hand		469,821		440,088	
		567,064		541,741	
Creditors: amounts falling due within one year	14	(89,972)		(106,220)	
Net current assets			477,092		435,521
Total assets less current liabilities			488,411		447,346
The funds of the Foundation					
Restricted income funds	16		84,577		80,245
Unrestricted funds	17		403,834		367,101
			488,411		447,346

The notes on pages 19 to 29 form part of these financial statements.

The financial statements were approved by the Trustees on

18th February 2025



A Shield
Trustee

Company registration number 07155137 (England and Wales)

GLOUCESTERSHIRE CRICKET FOUNDATION

STATEMENT OF CASH FLOWS

FOR THE YEAR ENDED 30 SEPTEMBER 2024

	Notes	2024 £	£	2023 £	£
Cash flows from operating activities					
Cash generated from/(absorbed by) operations	20		23,112		(51,509)
Investing activities					
Purchase of tangible fixed assets		(2,754)		(6,570)	
Proceeds from disposal of tangible fixed assets		-		1,799	
Investment income received		6,024		5,201	
Net cash generated from investing activities			3,270		430
Net cash generated from financing activities			-		-
Net increase/(decrease) in cash and cash equivalents			26,382		(51,079)
Cash and cash equivalents at beginning of year			440,088		491,167
Cash and cash equivalents at end of year			466,470		440,088
Relating to:					
Cash at bank and in hand			469,821		440,088
Bank overdrafts included in creditors payable within one year			(3,351)		-

The notes on pages 19 to 29 form part of these financial statements.

GLOUCESTERSHIRE CRICKET FOUNDATION

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 30 SEPTEMBER 2024

1 Accounting policies

Charity information

Gloucestershire Cricket Foundation is a private company limited by guarantee incorporated in England and Wales. The registered office is The County Ground, Nevil Road, Bristol, Avon, BS7 9EJ, England.

1.1 Accounting convention

The financial statements have been prepared in accordance with the Foundation's governing document, the Companies Act 2006, FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" and the Charities SORP "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)". The Foundation is a Public Benefit Entity as defined by FRS 102.

The financial statements are prepared in sterling, which is the functional currency of the Foundation. Monetary amounts in these financial statements are rounded to the nearest £.

The financial statements have been prepared under the historical cost convention. The principal accounting policies adopted are set out below.

1.2 Charitable funds

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. Although restricted fund income is often received in an accounting period ahead of the expenditure for which it has been raised, it is treated in accordance with the recognition rules for income in the note set out above.

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

1.3 Income

Income is included in the Statement of Financial Activities when the charitable company becomes entitled to the income, the trustees are virtually certain they will receive the money and monetary value can be measured with sufficient reliability, irrespective of when the expenditure for which it has been raised will be incurred.

Income from government and other grants is recognised when the charitable company has entitlement to the funds, any performance conditions attached to the grants have been met, it is probable that the income will be received, the amount can be measured reliably and it is not deferred.

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.

1.4 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.

The charity is not registered for VAT and consequently cannot recover any VAT that is charged to it. The cost of irrecoverable VAT is included within the cost heading to which it relates.

1.5 Tangible fixed assets

Tangible fixed assets are initially measured at cost and subsequently measured at cost or valuation, net of depreciation and any impairment losses.

GLOUCESTERSHIRE CRICKET FOUNDATION

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 30 SEPTEMBER 2024

1 Accounting policies

(Continued)

Depreciation is recognised so as to write off the cost or valuation of assets less their residual values over their useful lives on the following bases:

Computer equipment 20% on cost

The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset, and is recognised in the statement of financial activities.

Individual asset purchases costing less than £1,000 are written off as expenditure in the year of acquisition.

2 Critical accounting estimates and judgements

In the application of the Foundation's accounting policies, the Trustees are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

3 Income from charitable activities

	Unrestrict ed funds 2024 £	Restricted funds 2024 £	Total 2024 £	Unrestrict ed funds 2023 £	Restricted funds 2023 £	Total 2023 £
Income from Charitable Activities						
Subscriptions and sponsorship	59,834	-	59,834	63,073	-	63,073
GYC and Indoor Cricket	90,371	15,720	106,091	80,334	13,600	93,934
GCB Schools Education Offer	17,928	-	17,928	14,010	-	14,010
Grants	392,349	254,468	646,817	89,155	489,909	579,064
All Stars income	30,369	-	30,369	15,135	-	15,135
Kwick cricket	5,328	-	5,328	2,442	-	2,442
Wicketz income	-	77,798	77,798	-	46,615	46,615
Disability and other income	52,016	59,322	111,338	33,716	35,100	68,816
	<u>648,195</u>	<u>407,308</u>	<u>1,055,503</u>	<u>297,865</u>	<u>585,224</u>	<u>883,089</u>

GLOUCESTERSHIRE CRICKET FOUNDATION

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 30 SEPTEMBER 2024

3 Income from charitable activities

(Continued)

Performance related grants analysis

	Grants 2024 £	Grants 2023 £
England and Wales Cricket Board	386,422	376,681
Chance to Shine	150,929	153,237
The ACE Programme Charity	101,282	44,674
Cheltenham Borough Council	8,184	-
Age UK	-	4,472
	<u>646,817</u>	<u>579,064</u>

4 Income from investments

	Unrestrict ed funds 2024 £	Unrestrict ed funds 2023 £
Interest receivable	<u>6,024</u>	<u>5,260</u>

GLOUCESTERSHIRE CRICKET FOUNDATION

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 30 SEPTEMBER 2024

5 Expenditure on charitable activities

	Charitable activities 2024 £	charitable activities 2023 £
Direct costs		
Staff costs	541,451	456,450
Depreciation	3,260	2,388
Sundries	6,455	10,036
Computer costs	6,099	6,244
Website costs	761	895
Cost of meetings	1,521	2,176
Rent and office costs	12,902	9,928
Insurance	2,500	10,848
Telephone	14,703	12,174
Postage and stationery	413	878
Office equipment lease	2,623	2,781
Bank charges	2,921	1,985
Direct Cricketing costs	463,616	462,623
	<u>1,059,225</u>	<u>979,406</u>
Share of support and governance costs (see note 6)		
Governance	11,988	10,285
	<u>1,071,213</u>	<u>989,691</u>
Analysis by fund		
Unrestricted funds	819,341	386,801
Restricted funds	251,872	602,890
	<u>1,071,213</u>	<u>989,691</u>

6 Support costs allocated to activities

	2024 £	2023 £
Governance costs	11,988	10,285
Analysed between:		
Charitable activities	<u>11,988</u>	<u>10,285</u>

GLOUCESTERSHIRE CRICKET FOUNDATION

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 30 SEPTEMBER 2024

6 Support costs allocated to activities

(Continued)

	2024	2023
	£	£
Governance costs comprise:		
Audit fees	7,620	-
Accountancy	4,368	10,344
Tax on interest received	-	(59)
	<u>11,988</u>	<u>10,285</u>

7 Net movement in funds

	2024	2023
	£	£

The net movement in funds is stated after charging/(crediting):

Fees payable for the audit of the charity's financial statements	7,620	-
Depreciation of owned tangible fixed assets	3,260	2,388
	<u>10,880</u>	<u>2,388</u>

8 Trustees

None of the Trustees (or any persons connected with them) received any remuneration or benefits from the Foundation during the year.

9 Employees

The average monthly number of employees during the year was:

	2024	2023
	Number	Number
	<u>35</u>	<u>37</u>

Employment costs

	2024	2023
	£	£

Wages and salaries	<u>541,451</u>	<u>454,651</u>
--------------------	----------------	----------------

The number of employees whose annual remuneration was more than £60,000 is as follows:

	2024	2023
	Number	Number
£70,000 to £80,000	<u>1</u>	<u>1</u>

GLOUCESTERSHIRE CRICKET FOUNDATION

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 30 SEPTEMBER 2024

9 Employees

(Continued)

Remuneration of key management personnel

The remuneration of key management personnel was as follows:

	2024	2023
	£	£
Aggregate compensation	75,700	73,111

10 Taxation

The charity is exempt from taxation on its activities because all its income is applied for charitable purposes.

11 Tangible fixed assets

	Computer equipment £
Cost	
At 1 October 2023	15,434
Additions	2,754
At 30 September 2024	18,188
Depreciation and impairment	
At 1 October 2023	3,609
Depreciation charged in the year	3,260
At 30 September 2024	6,869
Carrying amount	
At 30 September 2024	11,319
At 30 September 2023	11,825

12 Debtors

	2024	2023
	£	£
Amounts falling due within one year:		
Trade debtors	81,959	88,716
Other debtors	6,924	4,953
Prepayments and accrued income	8,360	7,984
	97,243	101,653

GLOUCESTERSHIRE CRICKET FOUNDATION

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 30 SEPTEMBER 2024

13 Loans and overdrafts

	2024	2023
	£	£
Bank overdrafts	3,351	-
Payable within one year	3,351	-

14 Creditors: amounts falling due within one year

	Notes	2024	2023
		£	£
Bank overdrafts	13	3,351	-
Other taxation and social security		13,019	12,041
Deferred income	15	2,926	3,902
Trade creditors		16,135	29,828
Other creditors		16,648	19,508
Accruals		37,893	40,941
		<u>89,972</u>	<u>106,220</u>

15 Deferred income

	2024	2023
	£	£
Other deferred income	2,926	3,902

Deferred income is included in the financial statements as follows:

	2024	2023
	£	£
Deferred income is included within:		
Current liabilities	2,926	3,902
Movements in the year:		
Deferred income at 1 October 2023	3,902	1,738
Released from previous periods	(136,578)	89,079
Resources deferred in the year	135,602	(86,915)
Deferred income at 30 September 2024	<u>2,926</u>	<u>3,902</u>

GLOUCESTERSHIRE CRICKET FOUNDATION

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 30 SEPTEMBER 2024

16 Restricted funds

The restricted funds of the charity comprise the unexpended balances of donations and grants held on trust subject to specific conditions by donors as to how they may be used.

	At 1 October 2023	Incoming resources	Resources expended	Transfers	At 30 September 2024
	£	£	£	£	£
Make Cricket Accessible	-	245,456	(189,403)	(33,429)	22,624
Participation Pathway	4,873	152,058	(53,575)	(97,353)	6,003
Women & Girls Development	10,041	-	-	(10,041)	-
Workforce Development	47,698	-	-	(11,703)	35,995
Performance Pathway	14,955	-	-	5,000	19,955
Club & League Development	2,678	9,794	(8,894)	(3,578)	-
	<u>80,245</u>	<u>407,308</u>	<u>(251,872)</u>	<u>(151,104)</u>	<u>84,577</u>
	<u><u>80,245</u></u>	<u><u>407,308</u></u>	<u><u>(251,872)</u></u>	<u><u>(151,104)</u></u>	<u><u>84,577</u></u>
Previous year:					
	At 1 October 2022	Incoming resources	Resources expended	Transfers	At 30 September 2023
	£	£	£	£	£
Make Cricket Accessible	25,222	170,073	(217,304)	22,009	-
Participation Pathway	4,773	229,083	(206,550)	(22,433)	4,873
Women & Girls Development	16,528	88,021	(40,815)	(53,693)	10,041
Workforce Development	41,450	17,711	(33,913)	22,450	47,698
Performance Pathway	15,054	17,743	(22,796)	4,954	14,955
Club & League Development	7,654	62,593	(81,512)	13,943	2,678
	<u>110,681</u>	<u>585,224</u>	<u>(602,890)</u>	<u>(12,770)</u>	<u>80,245</u>
	<u><u>110,681</u></u>	<u><u>585,224</u></u>	<u><u>(602,890)</u></u>	<u><u>(12,770)</u></u>	<u><u>80,245</u></u>

GLOUCESTERSHIRE CRICKET FOUNDATION

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 30 SEPTEMBER 2024

16 Restricted funds

(Continued)

The restricted funds are in respect of:

Make Cricket Accessible

Our aim as a charity is to give more people the opportunity to engage with cricket more often. We must ensure the game is accessible, sustainable and supports the harder-to-reach communities. The work in this space supports people from low socio economic groups, those with a disability, those in rural or urban areas that have different challenges and those who are simply seen as being at a disadvantage. It's about taking cricket to communities rather than through the normal method of cricket clubs.

Participation Pathway

The pathway is constructed and designed to ensure that people of all ages and abilities have the opportunity to play the game at a level that is right for them. This area of work includes around the year support and delivery in primary, secondary and SEND schools, as well as the support and delivery of the National Programmes, All Stars and Dynamos Cricket.

Women & Girls Development

A decade ago cricket was very much seen as a sport for males, whereas now it is very much a sport for both sexes. The growth of the women and girls' game in Gloucestershire has been sizeable with the county now boasting over a third of its clubs having women and / or girls' sections. This sees the Foundation developing standalone junior and senior pathways for the sport, girls only delivery in schools, cricketing facilities that are welcoming and inclusive as well as a pathway that will support players to the very top.

Workforce Development

Cricket cannot operate without volunteers, officials, ground staff and coaches, they are quite simply the most important people in our sport. The work of the Foundation aims to provide support, mentoring, training and ongoing education to help and develop those people who do so much for our sport. In an annual cycle this will include running over 50 courses for club volunteers alone, which is then supplemented for the support of teachers, young leaders and other key target groups.

Performance Pathway

Developing homegrown talent through a well-resourced performance pathway is important for two main reasons; 1) It enables people to reach their potential and to hopefully become first class cricketers, 2) It creates a greater foundation for cricket in the county. The Foundation lead the Women and Girls' Elite Pathway, as well as the pathway for Disabled athletes. This is offered for people from U11 through to adulthood.

Club & League Development

Clubs and Leagues are at the heart of the recreational game. Our aim over the next 5 years is to ensure that there is a thriving network with a variety of opportunities to play the version that they want and we will do this by offering league, competition and play opportunities across the county for all. This includes structured activity for juniors, women and girls', adults and seniors, both indoor and outdoor. This area of work also sees us support clubs to develop their facilities, both fine turf, practice and buildings.

GLOUCESTERSHIRE CRICKET FOUNDATION

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 30 SEPTEMBER 2024

17 Unrestricted funds

The unrestricted funds of the charity comprise the unexpended balances of donations and grants which are not subject to specific conditions by donors and grantors as to how they may be used. These include designated funds which have been set aside out of unrestricted funds by the trustees for specific purposes.

	At 1 October 2023	Incoming resources	Resources expended	Transfers	At 30 September 2024
	£	£	£	£	£
General Fund	367,101	704,970	(819,341)	151,104	403,834
	<u> </u>	<u> </u>	<u> </u>	<u> </u>	<u> </u>
Previous year:	At 1 October 2022	Incoming resources	Resources expended	Transfers	At 30 September 2023
	£	£	£	£	£
General Fund	353,380	364,752	(363,801)	12,770	367,101
Designated: Facility Strategy	12,000	-	(12,000)	-	-
Designated: Apprentice	11,000	-	(11,000)	-	-
	<u> </u>	<u> </u>	<u> </u>	<u> </u>	<u> </u>
	376,380	364,752	(386,801)	12,770	367,101
	<u> </u>	<u> </u>	<u> </u>	<u> </u>	<u> </u>

The designated funds are in respect of:

Facility Strategy

Funds from the EW Cricket Trust for the preparation of a strategy for 2023 onwards.

Apprentice

Funds from the Gloucestershire Cricket Trust allocated to the employment of an apprentice.

Transfers between funds

Transfers are made between restricted and unrestricted funds at the end of every accounting period in cases where:

- i) the activity of the restricted fund has come to an end and there is an unspent balance that is not repayable to the funder(s), when the surplus is transferred to unrestricted funds; and
- ii) the restricted fund is in deficit and has either come to an end or there is no prospect of a surplus in a later period, when the deficit is eliminated by transfer from unrestricted funds.

GLOUCESTERSHIRE CRICKET FOUNDATION

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 30 SEPTEMBER 2024

18 Analysis of net assets between funds

	Unrestrict ed funds 2024 £	Restricted funds 2024 £	Total 2024 £
At 30 September 2024:			
Tangible assets	11,319	-	11,319
Current assets/(liabilities)	392,515	84,577	477,092
	<u>403,834</u>	<u>84,577</u>	<u>488,411</u>
	<u><u>403,834</u></u>	<u><u>84,577</u></u>	<u><u>488,411</u></u>
	Unrestrict ed funds 2023 £	Restricted funds 2023 £	Total 2023 £
At 30 September 2023:			
Tangible assets	11,825	-	11,825
Current assets/(liabilities)	355,276	80,245	435,521
	<u>367,101</u>	<u>80,245</u>	<u>447,346</u>
	<u><u>367,101</u></u>	<u><u>80,245</u></u>	<u><u>447,346</u></u>

19 Related party transactions

There were no disclosable related party transactions during the year (2023 - none).

20 Cash generated from/(absorbed by) operations	2024 £	2023 £
Surplus/(deficit) for the year	41,065	(39,715)
Adjustments for:		
Investment income recognised in statement of financial activities	(6,024)	(5,260)
Depreciation and impairment of tangible fixed assets	3,260	2,388
Movements in working capital:		
Decrease/(increase) in debtors	4,410	(18,376)
(Decrease)/increase in creditors	(18,623)	7,290
(Decrease)/increase in deferred income	(976)	2,164
Cash generated from/(absorbed by) operations	<u>23,112</u>	<u>(51,509)</u>
	<u><u>23,112</u></u>	<u><u>(51,509)</u></u>

GLOUCESTERSHIRE CRICKET FOUNDATION

England & Wales - Charity number 1196719

Accounts

REGISTERED COMPANY NUMBER: 07155137 (England and Wales)
REGISTERED CHARITY NUMBER: 1196719

REPORT OF THE TRUSTEES AND
UNAUDITED FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 SEPTEMBER 2023
FOR
GLOUCESTERSHIRE CRICKET FOUNDATION

Andorran Limited
6 Manor Park Business Centre
Mackenzie Way
Cheltenham
Gloucestershire
GL51 9TX

GLOUCESTERSHIRE CRICKET FOUNDATION

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FOR THE YEAR ENDED 30 SEPTEMBER 2023**

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GLOUCESTERSHIRE CRICKET FOUNDATION

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

TRUSTEES	A Shield (Chair) P Carter (Finance) P Boorman (Non Executive) A J Parsons (Non Executive) R S Ahmed (Non Executive) J D Hopwood (Non Executive) N R Hill (Non Executive) S Ruscoe (Non Executive) M K Lambert (Non Executive) J E Khawaja (Non Executive) C J Nobes (Non Executive)
COMPANY SECRETARY	P Carter (Finance)
REGISTERED OFFICE	The County Ground Nevil Road Bristol Avon BS7 9EJ
REGISTERED COMPANY NUMBER	07155137 (England and Wales)
REGISTERED CHARITY NUMBER	1196719
INDEPENDENT EXAMINER	Andorran Limited 6 Manor Park Business Centre Mackenzie Way Cheltenham Gloucestershire GL51 9TX
CHIEF EXECUTIVE	Steve Silk
BANKERS	Natwest Bank 45-49 Broadmead Bristol BS1 3EU

GLOUCESTERSHIRE CRICKET FOUNDATION

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 30 SEPTEMBER 2023

The trustees who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 30 September 2023. The trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019).

OBJECTIVES AND ACTIVITIES

Objectives and aims

The Foundation is the governing body for recreational cricket in Gloucestershire and works in the community to deliver a range of health, education, community cohesion and cricket development projects, programmes and events.

The Objects of the Charity are for the benefit of the public generally, particularly the inhabitants of Gloucestershire and its surrounding areas, including the City of Bristol

- to promote community participation in healthy recreation by providing or assisting in the provision of facilities for the playing of and development of cricket and other sports that are capable of improving health ('facilities' in this article means land, buildings, equipment and organising sporting activities including coaching and instruction) and by working to increase levels of participation in sport and physical activity, particularly among members of socially and economically disadvantaged communities in the Area of Benefit;
- to provide and assist in providing facilities for the playing of and development of the game of cricket and other games or sport, on a recreational basis for the leisure time occupation of such persons who have need for such facilities by reason of their youth, age, infirmity or disablement, poverty or social and economic circumstances, or for the public at large, in the interest of social welfare, with the object of improving their conditions of life, and as a means of reducing the incidence of anti-social behaviour among members of socially and economically disadvantaged communities in the Area of Benefit;
- to advance the education of people of all ages through such means as the Trustees see fit;
- to promote social inclusion for the public benefit by preventing people from becoming socially excluded, relieving the needs of those people who are socially excluded and assisting them to integrate into society. For the purpose of this clause 'socially excluded' means being excluded from society, or part of society, as a result of being a member of a socially and economically deprived community in the Area of Benefit; and
- to further such other exclusively charitable purposes according to the law of England and Wales as the Trustees see fit from time to time.

Relating directly to the objects of the charity, our work is aligned to the Inspiring Gloucestershire strategy and the ECB's cricket partnership agreement. The key pillars of our strategy are:

- 1) Creating and supporting a **strong network of clubs**, leagues, officials, coaches and volunteers.
- 2) Making **cricket more accessible** by inspiring people of all genders, ages, ethnicities and abilities to get involved.
- 3) Supporting the **performance pathway**, helping talented players fulfil their potential.
- 4) **Getting more people active** to reap the health and mental wellbeing benefits of cricket.
- 5) Using cricket as a powerful platform to **bring communities together** and break down social barriers.
- 6) Taking cricket to underserved people in difficult areas of our communities to **engage new and diverse groups**.

GLOUCESTERSHIRE CRICKET FOUNDATION

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 30 SEPTEMBER 2023

ACHIEVEMENT AND PERFORMANCE

Charitable activities

Each of the projects and programmes delivered by the Foundation in 2023 directly contributed to at least one of the pillars of the strategy and had a clearly defined and measurable outcome and series of ambitions. Much like the previous 12 month period, the Foundation once again had an incredible year both on and off the pitch.

The charity performs such a wide range of activities to achieve its objectives ranging from delivery in schools, to the running of junior and senior leagues, to the development of volunteers, to providing hot meals for children during holiday periods.

ECB Priorities

The work and dedication that has been put in has been recognised by the ECB, who during the recent annual Performance Review Process, informed the Foundation that it was a leading organisation in more areas than any other county across the country, leading in the areas of Equity Diversity & Inclusion, Governance, Schools Activity, Women and Girls Participation and the Disability Pathway.

This also resulted in the Foundation over indexing by a greater amount than any other county in the country, and by some way (79%). This is judged on the results of the recreational games 5 greatest priorities for that year, which in 2023 were:

- 1) Total number of children in National Programmes
- 2) Number of girls on National Programmes
- 3) Number of clubs with a girls' section
- 4) Number of junior teams to be playing and registered on play cricket
- 5) Number of trained female Activators and Coaches

Workforce Development

2023 was 'the year of the volunteer' for the Foundation and quickly became the number one priority area, and what a year it was! As well as the normal significant offering of courses within Coach Development, Officiating Development, Groundsmanship, Safeguarding, Committee Workshops, the Foundation felt the need to develop a brand new scheme of work, targeting the support and development of Young People. As a result, 'Get into Cricket' was born (GiC).

The ambition of GiC was to develop a new army of young volunteers that could help and support club and community cricket settings, so supporting the pressure on the game. The programme consisted of 6 modules available for the young people:

- First Aid certification
- Cricket Activators certification (Coaching)
- Introduction to Umpiring
- Introduction to Scoring
- The Grounds Management Association workshop
- Nutrition and Health workshop.

The take up was incredible and in a 2 month period, 81 young people registered for the free programme, which resulted in 1500+ hours of volunteering being given. To support the young people and to encourage them to log their hours of volunteering, on completion of 20 hours the young person received a Gray Nicolls GiC t-shirt, and for 40 hours, a GiC hoodie.

Many of the young people got involved in countywide Foundation initiatives and have continued to be a big part of the 'Foundation's family' when it comes to volunteering and possible work opportunities. This scheme will be further enhanced in 2024 and we look forward to developing more young people.

In addition to this new initiative, our Workforce Development Officer led 'Volunteer of the Month Awards', with recipients receiving Cote Brasserie vouchers, and 'Young Volunteer of the Month Awards' (New for 2023), where award winners received Amazon vouchers. The climax of an incredible year of developing, supporting and thanking volunteers, came in the form of the Cricket Collective Awards Day at the County Ground at a Gloucestershire CCC, where we paid tribute to over 150 volunteers who do so much for the game.

GLOUCESTERSHIRE CRICKET FOUNDATION

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 30 SEPTEMBER 2023

Participation Pathway

Whilst being the 14th 'biggest' county in the country, the Foundation's work over indexed in all priority areas. As in 2022, the numbers of sign-ups to the National Programmes of All Stars and Dynamos Cricket was once again considerable, with Gloucestershire ending up with the 4th greatest overall number of female sign ups (1318) and 5th highest overall total number of children participating across the programmes (4202) - something that when you think of the size of counties of Yorkshire, Lancashire, Wales, Warwickshire, Surrey etc, you realise what incredible results they were.

One measure of whether or not a pathway is being successful is the number of teams that play in competitions, as well as the number of adult teams that play annually in leagues (due to the throughput of young people into senior cricket). 2023 saw a significant spike in the number of junior teams playing in organised activity, where there was growth from 419 teams to 503 teams. The Foundation's belief is that this comes down to three main factors:

- 1) The impact of the launch of All Stars Cricket in 2018 and that now 5/6 years later we are seeing the 5-year-olds still playing and now being U11.
- 2) The impact of positive competition and structured activity, in all areas of the county, from U5 to U19.
- 3) The incredible work of cricket clubs and their volunteers, opening their doors more often across the whole 12 months, so cricket is always on the players and parents' minds.

The day to day work of school's delivery continued to be at the heart of our recreational offering and for many young children, provided the first contact with the sport. The school's work was delivered across the programmes of GCF Active Futures, Bristol Sport 'Forever Sport', Chance to Shine primary and secondary, ACE schools programme, Table Cricket and SEND programmes, and Lords Taverners Wicketz. All in all, this saw the Foundation deliver to:

- Delivering in 187 schools (176 in 2022)
- Delivering to 18846 young children (16075 in 2022)
- Delivering across 3909 hours of activity (3494 in 2022)

Club and League Development

Clubs continue to be the priority for the Foundation as it is very much understood that without a strong, robust, and developmental set of clubs, much of the progress in key work areas would not be possible. The game has never asked as much from Cricket Club volunteers so it is imperative that we do all that we can to help and support them, and to make all processes as easy as possible. The support for club volunteers came through workshops on specific 'hot topics' and general day to day help from the Club Development Manager.

2023 saw support provided to:

- 177 affiliated cricket clubs
- 94 clubs with junior section
- 61 clubs retaining or gaining Clubmark accreditation

The work across the year also saw the development team support clubs with facility projects through the county grant fund. An initial budget of £114,000 soon went and due to impressive performance from the team the ECB supported Gloucestershire and its clubs with the opportunity for more financial support. This saw an additional £95,000 support clubs across Gloucestershire to improve facilities for women and girls, for creating a more welcoming environment and for environmentally sustainable projects.

This money and a whole lot more, is required to improve and raise the standards of the pool of facilities that the sport currently uses across the County. This was evidenced in the production of a County Facility Strategy that looked at all grass pitches, practice facilities and indoor centres where cricket is currently played. The conclusion to the strategy is that a significant amount of investment is required to support new activity and to raise the standards of current facilities.

Women & Girls Cricket

This was one of two high priority areas of work for the Foundation in 2023 and as a consequence Gloucestershire saw significant growth, none more so than the growth in the number of clubs offering girl's cricket, which saw an increase from 23 to 47 clubs with girl's sections.

GLOUCESTERSHIRE CRICKET FOUNDATION

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 30 SEPTEMBER 2023

2023 also saw the inaugural year of the Women's WEPL; an exciting venture with three teams represented from Gloucestershire (Golden Hill, Frenchay, and Dumbleton), plus a further three from Somerset and two from Wiltshire. It was a success and goes a big way to improving the standard of the women's club game across our region. This is only the second official premier league of its kind behind East Anglia.

The tables below show the growth in our Girls & Women's competitions in the last 3 years.

Girls	<u>2021</u>	<u>2022</u>	<u>2023</u>
U9			1 League 32 Teams
U11	2 x Leagues 14 Teams	2 x Leagues 17 Teams	4 Leagues 22 Teams
U13	3 x Leagues 18 Teams	3 x Leagues 16 Teams	4 x Leagues 20 Teams
U15	9 Teams	2 x Leagues 9 Teams	2 x Leagues 13 Teams
Total Teams	41	42	87

Women	<u>2021</u>	<u>2022</u>	<u>2023</u>
WEPL			3 x Glos 3 x Som 2 x Wilts
35 Over (HB)		6 Teams	8 Teams
T20 (HB)	2 x Leagues 11 Teams	2 x Leagues 10 Teams	3 x Leagues 18 Teams
Soft Ball	4 x Leagues 24 Teams	5 x Leagues 30 Teams	7 x Leagues 38 Teams
Indoor	5 x Leagues 29 Teams	6 x Leagues 36 Teams	6 x Leagues 40 Teams
100 Cup SB/HB		22 Teams	28 Teams
Total Teams	64	104	132

The girl's county age group sides were hugely successful too, confirming the depth and quality of the girl's participation pathway across the county. This was further enhanced with new schools' competitions for girls and new club competitions for females at both junior and senior level.

To further support this growth area the Foundation put significant time and energy into the upskilling and development of female role models. Across the year the Foundation trained 91 new women into cricket coaching, through either the Cricket Activators Course, the Foundation Coach, or the Core Coach courses.

Make Cricket Accessible

The ECB want to ensure that all people who do not normally have access to cricket, can access the game in one way or another. This does not need to come in the form of cricket through a club but instead, the ability to take part in cricket activity in a local community setting, a multi-use games area, an indoor sports hall or in fact, any space where activity can take place.

The Foundation continued to grow its community offering and specific thanks must go Lords Taverners who supported our application for further funds. This enabled the Foundation to employ a second officer to work specifically on the Wicketz programme, meaning the Wicketz offer could be delivered in other urban area of the county, rather than in Bristol alone.

The Lords Taverners also supported our Disability work area with additional resource, meaning more Disability work could take place in local community hubs, SEND schools and, as a consequence of more activity, a greater number of teams and games were played in the performance squads at D40 and S9.

The ACE (Afro-Caribbean Engagement) programme expanded its offering in 2023 also, with more hubs and a greater number of players in the ACE Academy. As a consequence of the success of the programme, the Foundation has been awarded a further three year contract to continue the great work.

GLOUCESTERSHIRE CRICKET FOUNDATION

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 30 SEPTEMBER 2023

In the last 12 months this wider community activity saw us deliver:

- 6 weekly Wicketz hubs (growth from 4 in 2022)
- 5 weekly Super1s hubs (growth from 4 in 2022)
- 9 weekly Chance to Shine Street hubs (growth from 7 in 2022)
- 3 ACE hubs (growth from 2 in 2022)
- An ACE Academy with now 43 scholars
- 5 Walking Cricket hubs (targeting 50+, growth from 4 in 2022)
- 21 free Urban Community National Programmes that saw 772 5-11 year olds engaged
- 18 days of cricket, supported by hot meals, as part of the Bristol City Council granted Holiday Activity Fund - targeted at areas of the city with a high percentage of free school meals. This saw 120+ young people physically activity across both the Easter and Summer holidays.
- A South Asian Muslim girl's programme in Easton, Bristol, which saw over 100 five to eleven year olds get involved in cricket for the very first time.
- Partnership work with Hub Box, a female refugee charity, which enabled female refugees to be taken to Clifton College to receive a free 12 week programme of physical activity and cricket sessions.

Performance Pathway

With so much introductory activity taking place across the county there are players of all ages that get the desire and hunger to play at as high a standard as they possibly can. As a consequence, it is the responsibility of the Foundation to provide a pathway to enable people to be the very best that they can be and as such, the charity provides pathways in conjunction with other cricketing organisations.

Selection for teams is always a contentious piece of work but the Foundation pride themselves on a fully inclusive assessment process whereby people of all abilities and backgrounds can be put forward for free 'trial'. These events are held over the period of a day so enabling players to relax as much as is possible.

For the boys' game, the foundation works with the Gloucestershire County Cricket Club to enable children from 10 years up, to be involved in a county or zonal programme. For girls' cricket, the Foundation provides a pathway for elite young players from under 11s through to under 18s, as well as a county women's team.

For those with a disability, the foundation runs teams for the visually impaired and for those with learning and physical disabilities.

Finally, the county now also boasts three over 50's teams, four over 60's teams and one over 70's team, all of which play a calendar of fixtures across the year.

In all of the performance pathways, those involved get comprehensive winter and summer training programmes as well as extensive match schedules. The results of such pathways has seen boys and girls go on to 1st class contracts and players selected for higher honours.

Fundraising activities

The Foundation generated £50,443 from direct sponsorship in 2023 which was a 31% increase from that in 2022. In most cases this support came from local or regional businesses who supported the aspirations of the Foundation in specific work areas. A significant element of this increase came thanks to the extended partnership with UES, whereby a new 3 year deal was secured with the intention of supporting clubs getting Solar Panels and Water Efficient Systems, cheaper and at the highest possible quality.

It was the intention of the Foundation to develop its fundraising efforts through campaigns across the JustGiving site and also through the Friends of the Foundation Lottery. Both still exist, and both still bring in an annual amount of money, but tactics changed during the year, and it was decided to go after grants from Local Authorities, Charities and other grant funders instead, as the financial return was often faster paced and enabled new activity to be delivered quicker. Both Campaigns and the Lottery Scheme remain priorities for the Foundation and more work will go in to them being a success in 2024.

All funding received/ raised is utilised to employ staff to develop and deliver projects, programmes and events that directly impact on the charity's strategic aims.

GLOUCESTERSHIRE CRICKET FOUNDATION

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 30 SEPTEMBER 2023

FINANCIAL REVIEW

Financial review

The ambition of the Foundation is to have a break even on management accounts, whilst utilising Restricted Funds in the most efficient and effective way possible.

The financial statements reveal a deficit for the year of 39,715 on income of £944,716. Of the deficit £9,279 was unrestricted, with a larger amount of £30,436 restricted for us on specific projects. The year ended with net assets of £447,346, of which £367,101 were unrestricted, whilst £80,245 was restricted.

Our unrestricted reserves at 30th September 2023 now stand at £367,101. This includes a necessary £44,226 held as potential redundancy costs and ideally a further £343,106 designated in case of shut down - as per our reserves policy below.

The current balance is £20,231 short of the Foundation's unrestricted reserves target, meaning work will take place in 2024 to address this deficit.

The financial position represents a strong and stable position allowing the Trustees to deliver on the charitable objectives.

GLOUCESTERSHIRE CRICKET FOUNDATION

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 30 SEPTEMBER 2023

FINANCIAL REVIEW

Reserves policy

The Trustees have earmarked sufficient cash resources that they feel are prudent to meet the needs of the mitigation of adverse risks as identified by the risk register. Aside from retaining a prudent amount in reserves the majority of the charity's funds are to be spent in the short term with no funds held for long term investments.

Before becoming a charity, the Gloucestershire Cricket Board agreed a Reserves Policy with Andorran (the chartered accountancy practice that examines the annual Financial Accounts). This stated that reserves should cover 2 to 6 months running costs, depending on the security of the organisation's income streams. The reserves must be "Unrestricted Funds" i.e., Funds that the company is free to use as it sees fit.

Up until October 2021, the Board did not believe that it was necessary to set the policy at the top end of the range as suggested by Andorran; this was due to the secure nature of core funding from the ECB, Chance to Shine, Lords Taverners, etc. and so 'Whichever is the greater of 3 months Running Costs plus Redundancy Costs or the Replacement Cost of Depreciated Assets' was agreed upon.

This changed in 2022, and due to the unsettled nature of funds within sport, the impact of Covid, the Cost of Living rises, and other factors, the Board increased the period from 3 months to 6 months, to the wording of "Whichever is the greater of 6 months Running Costs plus Redundancy Costs or the Replacement Cost of Depreciated Assets".

The stability of finance going in to 2023 still remains uncertain and a little unknown. Whilst the ECB have signed a new broadcasting deal for the period 2025 to 2029, it is believed that there may be tougher times ahead, especially due to the frequently used term by the ECB of 'flat investment', at a time when National Living Wage and all other costs are rising significantly. For this reason, the Finance, Risk & Audit Committee (FR&A) took the 'Reserves Policy' agenda item to the 19/10/2023 Board meeting, with a recommendation of continuing to a term of 6 months.

The logic is that if the Company is wound up, it does not need to replace assets and understanding that assets are considerably less than running costs, plus redundancy, the reserves policy is based on 6 months Running Costs plus Redundancy Costs.

It believes that the policy needs to provide cover for:

- 1) Late payments
- 2) Any need to coherently wind up the company or find alternative sources of funding.
- 3) The exposure to redundancy costs

The FR&A Committee proposes that the Company requires Reserves (Unrestricted Funds) to cover:

- 1 and 2 above - 6 months running costs - Currently £343,106
 - Redundancy Costs - Currently £44,226
- Total = £387,332

The Reserves target will be reviewed annually as part of the budgeting process, with the budget set to ensure that Reserves are on track.

Grants

We are eternally grateful that our funders continue to support us, especially the England and Wales Cricket Board/Trust with £376,681, Chance to Shine with £153,237, ACE charity with £45,000 as well as the Lords Taverners with £81,000 and many other significant supporters.

GLOUCESTERSHIRE CRICKET FOUNDATION

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 30 SEPTEMBER 2023

FUTURE PLANS

The Gloucestershire Cricket Foundation is committed to growing the game of cricket in Gloucestershire across all areas, Women & Girls, Disability, junior sections within clubs as well as all junior and senior league structures. It aims to use the power of cricket to deliver accessible and enjoyable opportunities that grow the sport, tackle inequalities, improve health and well-being and enable people to fulfil their potential across the county.

In line with Inspiring Gloucestershire, the county strategy for the period 2020-2024, the major aims continue to be:

- To support cricket clubs across the county so that they can provide their memberships with ever improving facilities and the very safest of environments
- To provide a participation pathway that enables cricketers of all ability levels to be able to access, play and enjoy the game
- To provide a performance pathway that enables the more elite players to be able to reach their targets through high quality practice and match-play programmes,
- To continue to resource the women & girls' game so providing the same opportunities for females as we do males
- To develop people through a catalogue of 'workforce' courses so supporting volunteers in all aspects of the game
- To make cricket accessible to as many people as possible from all walks of life and from all backgrounds. Cricket can be played by all and the intention is to provide it for all.

There will be a great number of activities that will fall under each of the above headlines but there are also some specific priorities that the Foundation aims to achieve in 2024:

- Enhance and develop the Young Volunteering Programme, Get into Cricket
- Make 2024 a year where we prioritise developing female role models
- Take Wicketz across the county rather than being Bristol centric
- Develop a strategy for recreational cricket in Gloucestershire for the period 2025-2029
- Design and deliver a Coaches Conference to upskill volunteer coaches
- Design and deliver a new commercial cricket coaching programme

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

Gloucestershire cricket foundation is a Charitable Company Limited by Guarantee, governed by its memorandum and articles of association dated and adopted, 31st March 2022. It is a registered charity with the Charity Commission.

Recruitment and appointment of new trustees

All Trustees serve a three year term following which they can seek reappointments. The existing Trustees have the power to appoint further Trustees provided they have attained the age of 18 years and are not disqualified from taking office. The Trustees are not actively recruiting at present but have measures in place to consider potential applicants as they might arise.

For the recruitment of new Trustees, the charity has a nominations committee which is comprised of both Trustees and independent members. The committee's ambition is to have a blend and mix of representatives from across the county, with at least 30% of each gender, as well as representation from across all demographics.

New Trustees undergo training and an induction to brief them on their legal obligations under Charity and Company Law, the content of the memorandum and articles of association, the committee and decision making processes of the Foundation, the strategy and recent financial performance of the charity. Trustees are encouraged to attend appropriate external training events where these will facilitate the undertaking of their role.

GLOUCESTERSHIRE CRICKET FOUNDATION

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 30 SEPTEMBER 2023

STRUCTURE, GOVERNANCE AND MANAGEMENT

Organisational structure

The Trustees who have served during the year and since the year end are set out on Page 1. The Trustees meet at least six times per year and on any other occasion as judged necessary in order to review progress and determine matters of strategy and policy.

Any decision necessary from the Trustees shall be determined by the majority of votes of the Trustees present and voting on the question.

The Board of Trustees is skills based and is of maximum 12 members in size. To support the full board a Finance, Risk & Audit Committee meets at least four times per year to review the budget, analyse the forecast, maintain an appropriate and comprehensive risk register, whilst also ensuring all audit and governance work is compliant (along with the Governance Committee).

The operational management of the charity is led by the Chief Executive, who is supported by the Operations Manager and the Community Development Manager. The performances of these positions and the charity itself are reviewed at Board Meetings and any decisions on remuneration of all staff members are ratified by the Trustees.

ECB Governance

The Foundation complies with the Charity Commission governance as well as at least the silver tier of the governance framework of our main funder. The County Partnership Agreement (CPA), which regulates the relationship between the Foundation and the ECB, is annually agreed and signed, and we are committed to continuing to meet the CPA standards and at least a minimum silver tier governance standard (currently Gold).

STATEMENT OF TRUSTEES' RESPONSIBILITIES

The trustees (who are also the directors of Gloucestershire Cricket Foundation for the purposes of company law) 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).


Company law 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 charitable company and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that period. In preparing those financial statements, the trustees are required to

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charity SORP;
- make judgements and estimates that are reasonable and prudent;
- 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 which disclose with reasonable accuracy at any time the financial position of the charitable company and to 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.

This report has been prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small companies.

Approved by order of the board of trustees on 5/3/2024 and signed on its behalf by:


.....
P Carter (Finance) - Secretary

**INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF
GLOUCESTERSHIRE CRICKET FOUNDATION**

Independent examiner's report to the trustees of Gloucestershire Cricket Foundation ('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 your charity's gross income exceeded £250,000 your examiner must be a member of a listed body. I can confirm that I am qualified to undertake the examination because I am a member of the Institute of Chartered Accountants in England and Wales, 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 the Company 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.



Roger Downes FCA



Andorran Limited
6 Manor Park Business Centre
Mackenzie Way
Cheltenham
Gloucestershire
GL51 9TX

6 March 2024

GLOUCESTERSHIRE CRICKET FOUNDATION

STATEMENT OF FINANCIAL ACTIVITIES
(INCORPORATING AN INCOME AND EXPENDITURE ACCOUNT)
FOR THE YEAR ENDED 30 SEPTEMBER 2023

	Notes	Unrestricted funds £	Restricted funds £	30.9.23 Total funds £	30.9.22 Total funds £
INCOME AND ENDOWMENTS FROM					
Charitable activities	3				
Charitable Activities		359,492	585,224	944,716	992,423
Investment income	2	5,260	-	5,260	310
Total		<u>364,752</u>	<u>585,224</u>	<u>949,976</u>	<u>992,733</u>
EXPENDITURE ON					
Charitable activities	4				
Charitable Activities		386,801	602,890	989,691	841,640
NET INCOME/(EXPENDITURE)					
Transfers between funds	13	(22,049)	(17,666)	(39,715)	151,093
		<u>12,770</u>	<u>(12,770)</u>	<u>-</u>	<u>-</u>
Net movement in funds		(9,279)	(30,436)	(39,715)	151,093
RECONCILIATION OF FUNDS					
Total funds brought forward		376,380	110,681	487,061	335,968
TOTAL FUNDS CARRIED FORWARD		<u><u>367,101</u></u>	<u><u>80,245</u></u>	<u><u>447,346</u></u>	<u><u>487,061</u></u>

The notes form part of these financial statements

GLOUCESTERSHIRE CRICKET FOUNDATION

**STATEMENT OF FINANCIAL POSITION
30 SEPTEMBER 2023**

	Notes	Unrestricted funds £	Restricted funds £	30.9.23 Total funds £	30.9.22 Total funds £
FIXED ASSETS					
Tangible assets	10	11,825	-	11,825	9,442
CURRENT ASSETS					
Debtors	11	101,653	-	101,653	83,277
Cash at bank		359,843	80,245	440,088	491,167
		<u>461,496</u>	<u>80,245</u>	<u>541,741</u>	<u>574,444</u>
CREDITORS					
Amounts falling due within one year	12	(106,220)	-	(106,220)	(96,825)
NET CURRENT ASSETS		<u>355,276</u>	<u>80,245</u>	<u>435,521</u>	<u>477,619</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		<u>367,101</u>	<u>80,245</u>	<u>447,346</u>	<u>487,061</u>
NET ASSETS		<u>367,101</u>	<u>80,245</u>	<u>447,346</u>	<u>487,061</u>
FUNDS	13				
Unrestricted funds				367,101	376,380
Restricted funds				80,245	110,681
TOTAL FUNDS				<u>447,346</u>	<u>487,061</u>

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 30 September 2023.


The members have not required the company to obtain an audit of its financial statements for the year ended 30 September 2023 in accordance with Section 476 of the Companies Act 2006.

The trustees acknowledge their responsibilities for

- (a) ensuring that the charitable company keeps accounting records that comply with Sections 386 and 387 of the Companies Act 2006 and
- (b) preparing financial statements which give a true and fair view of the state of affairs of the charitable company as at the end of each financial year and of its surplus or deficit for each financial year in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the charitable company.

These financial statements have been prepared in accordance with the provisions applicable to charitable companies subject to the small companies regime.

The financial statements were approved by the Board of Trustees and authorised for issue on 06/10/2023 and were signed on its behalf by:


 A Shield (Chair) - Trustee

The notes form part of these financial statements

GLOUCESTERSHIRE CRICKET FOUNDATION

STATEMENT OF CASH FLOWS
FOR THE YEAR ENDED 30 SEPTEMBER 2023

Notes	30.9.23 £	30.9.22 £
Cash flows from operating activities		
Cash generated from operations 1	(49,769)	41,707
Opening bank balance	-	457,181
Tax paid	-	59
	<u> </u>	<u> </u>
Net cash (used in)/provided by operating activities	(49,769)	498,947
	<u> </u>	<u> </u>
Cash flows from investing activities		
Purchase of tangible fixed assets	(6,570)	(8,090)
Interest received	5,260	310
	<u> </u>	<u> </u>
Net cash used in investing activities	(1,310)	(7,780)
	<u> </u>	<u> </u>
Change in cash and cash equivalents in the reporting period	(51,079)	491,167
Cash and cash equivalents at the beginning of the reporting period	491,167	-
	<u> </u>	<u> </u>
Cash and cash equivalents at the end of the reporting period	440,088	491,167
	<u> </u>	<u> </u>

The notes form part of these financial statements

GLOUCESTERSHIRE CRICKET FOUNDATION

NOTES TO THE STATEMENT OF CASH FLOWS
FOR THE YEAR ENDED 30 SEPTEMBER 2023

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

	30.9.23 £	30.9.22 £
Net (expenditure)/income for the reporting period (as per the Statement of Financial Activities)	(39,715)	151,093
Adjustments for:		
Depreciation charges	2,388	2,610
Loss on disposal of fixed assets	1,799	-
Interest received	(5,260)	(310)
Increase in debtors	(18,376)	(32,926)
Increase/(decrease) in creditors	9,395	(78,760)
Net cash (used in)/provided by operations	<u>(49,769)</u>	<u>41,707</u>

2. ANALYSIS OF CHANGES IN NET FUNDS

	At 1.10.22 £	Cash flow £	At 30.9.23 £
Net cash			
Cash at bank	491,167	(51,079)	440,088
	<u>491,167</u>	<u>(51,079)</u>	<u>440,088</u>
Total	<u>491,167</u>	<u>(51,079)</u>	<u>440,088</u>

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

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements of the charitable company, 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 Companies Act 2006. The financial statements have been prepared under the historical cost convention.

Income

Income is included in the Statement of Financial Activities when the charitable company becomes entitled to the income, the trustees are virtually certain they will receive the money and monetary value can be measured with sufficient reliability, irrespective of when the expenditure for which it has been raised will be incurred.

Income from government and other grants is recognised when the charitable company has entitlement to the funds, any performance conditions attached to the grants have been met, it is probable that the income will be received, the amount can be measured reliably and it is not deferred.

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.

The charity is not registered for VAT and consequently cannot recover any VAT that is charged to it. The cost of irrecoverable VAT is included within the cost heading to which it relates.

Tangible fixed assets

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

Fixtures and fittings	- 25% on cost
Computer equipment	- 20% on cost

Individual asset purchases costing less than £1,000 are written off as expenditure in the year of acquisition.

Taxation

The charity is exempt from corporation tax on and surplus from its charitable activities, except to the extent that such surplus is generated from interest received.

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. Although restricted fund income is often received in an accounting period ahead of the expenditure for which it has been raised, it is treated in accordance with the recognition rules for income in the note set out above.

GLOUCESTERSHIRE CRICKET FOUNDATION

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

1. ACCOUNTING POLICIES - continued

Fund accounting

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

2. INVESTMENT INCOME

	30.9.23	30.9.22
	£	£
Deposit account interest	5,260	310
	<u>5,260</u>	<u>310</u>

3. INCOME FROM CHARITABLE ACTIVITIES

	Activity	30.9.23	30.9.22
		£	£
Coach Education	Charitable Activities	61,627	73,597
Sponsorship	Charitable Activities	50,443	38,898
Member Club			
Subscriptions	Charitable Activities	12,630	11,875
GYC Cricket	Charitable Activities	80,334	86,832
Grants	Charitable Activities	579,064	640,593
GCB Schools Education			
Offer	Charitable Activities	14,010	16,682
Indoor Cricket Leagues	Charitable Activities	13,600	12,035
All Stars income	Charitable Activities	15,135	13,820
Wicketz income	Charitable Activities	46,615	31,553
Kwick cricket	Charitable Activities	2,442	3,663
Disability Cricket	Charitable Activities	35,258	32,628
Golf Day	Charitable Activities	7,770	12,906
Other income	Charitable Activities	25,788	17,341
		<u>944,716</u>	<u>992,423</u>

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

	30.9.23	30.9.22
	£	£
England and Wales Cricket Board	376,681	414,317
Chance to Shine	153,237	122,903
The ACE Programme Charity	44,674	56,610
Age UK	4,472	2,000
Worldpay	-	14,430
EW Cricket Trust	-	12,000
Gloucestershire Cricket Trust	-	11,000
Philip Bush Legacy	-	4,773
Cheltenham Indoor League	-	2,560
	<u>579,064</u>	<u>640,593</u>

GLOUCESTERSHIRE CRICKET FOUNDATION

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

4. CHARITABLE ACTIVITIES COSTS

	Direct Costs (see note 5) £	Support costs (see note 6) £	Totals £
Charitable Activities	979,406	10,285	989,691

5. DIRECT COSTS OF CHARITABLE ACTIVITIES

	30.9.23 £	30.9.22 £
Staff costs	454,651	395,935
Insurance	10,848	1,668
Computer costs	6,244	7,377
Telephone	12,174	9,781
Postage and stationery	878	4,364
Rent and office costs	9,928	6,000
Sundries	10,036	4,851
Website costs	895	10,115
Cost of meetings	2,176	2,692
Bank charges	1,985	2,297
Office Equipment lease	2,781	1,954
Bad debts	-	588
GYC and District costs	93,390	87,938
Coach Education costs	28,432	28,807
Chance to Shine costs	99,725	48,405
Wicketz costs	43,112	39,917
Indoor Cricket costs	13,907	11,951
Disabled Cricket costs	46,625	42,352
ECB Womens World Cup legacy	8,218	12,232
All Stars costs	4,859	3,257
ECB national programmes	3,315	3,684
General expenses	8,448	9,999
Partners costs	2,245	1,509
Emerging Players costs	4,440	6,289
Coaches for GCCC	2,745	2,036
ACE programme costs	76,162	59,131
Walking cricket costs	5,640	2,183
Volunteer Recognition costs	18,354	13,306
Facility strategy costs	3,006	-
Depreciation	2,388	2,610
Loss on sale of assets	1,799	-
	979,406	823,228

GLOUCESTERSHIRE CRICKET FOUNDATION

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

6. SUPPORT COSTS

	Governance costs £ <u>10,285</u>
Charitable Activities	

Support costs, included in the above, are as follows:

	30.9.23	30.9.22
	Charitable	Total
	Activities	activities
	£	£
Accountancy and legal fees	10,344	8,302
Charity Set up costs	-	10,051
Tax on interest received	(59)	59
	<u>10,285</u>	<u>18,412</u>

7. NET INCOME/(EXPENDITURE)

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

	30.9.23	30.9.22
	£	£
Depreciation - owned assets	2,388	2,610
Deficit on disposal of fixed assets	1,799	-
	<u>1,799</u>	<u>-</u>

8. TRUSTEES' REMUNERATION AND BENEFITS

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

Trustees' expenses

Five trustees were reimbursed expenses of £517 in the year (2022: two trustees were reimbursed expenses of £732).

9. STAFF COSTS

	30.9.23	30.9.22
	£	£
Wages and salaries	609,480	545,395
Social security costs	39,255	36,217
Other pension costs	21,099	18,677
	<u>669,834</u>	<u>600,289</u>

The average monthly number of employees during the year was 37.

The number of employees whose employee benefits (excluding employer pension costs) exceeded £60,000 was:

	30.9.23	30.9.22
£70,000 - £80,000	1	-
£60,001 - £70,000	-	1

Staff costs relating to restricted fund activities are shown in note 5 above under the activity headings to which they relate.

GLOUCESTERSHIRE CRICKET FOUNDATION

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

10. TANGIBLE FIXED ASSETS

	Fixtures and fittings £	Computer equipment £	Totals £
COST			
At 1 October 2022	2,052	15,667	17,719
Additions	-	6,570	6,570
Disposals	(2,052)	(6,803)	(8,855)
	<u>-</u>	<u>15,434</u>	<u>15,434</u>
At 30 September 2023			
DEPRECIATION			
At 1 October 2022	2,052	6,225	8,277
Charge for year	-	2,388	2,388
Eliminated on disposal	(2,052)	(5,004)	(7,056)
	<u>-</u>	<u>3,609</u>	<u>3,609</u>
At 30 September 2023			
NET BOOK VALUE			
At 30 September 2023	<u>-</u>	<u>11,825</u>	<u>11,825</u>
At 30 September 2022	<u>-</u>	<u>9,442</u>	<u>9,442</u>

11. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	30.9.23	30.9.22
	£	£
Trade debtors	88,716	72,950
Other debtors	4,953	2,160
Prepayments	7,984	8,167
	<u>101,653</u>	<u>83,277</u>

12. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	30.9.23	30.9.22
	£	£
Trade creditors	29,828	26,253
Tax	-	59
Social security and other taxes	12,041	20,852
Other creditors	1,977	1,181
Other Cricketing Funds	17,531	11,271
Accrued expenses	40,941	35,471
Income in advance	3,902	1,738
	<u>106,220</u>	<u>96,825</u>

GLOUCESTERSHIRE CRICKET FOUNDATION

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

13. MOVEMENT IN FUNDS

	At 1.10.22 £	Net movement in funds £	Transfers between funds £	At 30.9.23 £
Unrestricted funds				
General fund	353,380	951	12,770	367,101
Designated: Facility Strategy	12,000	(12,000)	-	-
Designated: Apprentice	11,000	(11,000)	-	-
	<u>376,380</u>	<u>(22,049)</u>	<u>12,770</u>	<u>367,101</u>
Restricted funds				
Make Cricket Accessible	25,222	(47,231)	22,009	-
Participation Pathway	4,773	22,533	(22,433)	4,873
Women & Girls Development	16,528	47,206	(53,693)	10,041
Workforce Development	41,450	(16,202)	22,450	47,698
Performance Pathway	15,054	(5,053)	4,954	14,955
Club & League Development	7,654	(18,919)	13,943	2,678
	<u>110,681</u>	<u>(17,666)</u>	<u>(12,770)</u>	<u>80,245</u>
TOTAL FUNDS	<u>487,061</u>	<u>(39,715)</u>	<u>-</u>	<u>447,346</u>

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	364,752	(363,801)	951
Designated: Facility Strategy	-	(12,000)	(12,000)
Designated: Apprentice	-	(11,000)	(11,000)
	<u>364,752</u>	<u>(386,801)</u>	<u>(22,049)</u>
Restricted funds			
Make Cricket Accessible	170,073	(217,304)	(47,231)
Participation Pathway	229,083	(206,550)	22,533
Women & Girls Development	88,021	(40,815)	47,206
Workforce Development	17,711	(33,913)	(16,202)
Performance Pathway	17,743	(22,796)	(5,053)
Club & League Development	62,593	(81,512)	(18,919)
	<u>585,224</u>	<u>(602,890)</u>	<u>(17,666)</u>
TOTAL FUNDS	<u>949,976</u>	<u>(989,691)</u>	<u>(39,715)</u>

GLOUCESTERSHIRE CRICKET FOUNDATION

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

13. MOVEMENT IN FUNDS - continued

Comparatives for movement in funds

	At 1.10.21 £	Net movement in funds £	Transfers between funds £	At 30.9.22 £
Unrestricted funds				
General fund	335,968	65,542	(48,130)	353,380
Designated: Facility Strategy	-	12,000	-	12,000
Designated: Apprentice	-	11,000	-	11,000
	<u>335,968</u>	<u>88,542</u>	<u>(48,130)</u>	<u>376,380</u>
Restricted funds				
Make Cricket Accessible	-	(12,665)	37,887	25,222
Participation Pathway	-	21,550	(16,777)	4,773
Women & Girls Development	-	16,528	-	16,528
Workforce Development	-	14,430	27,020	41,450
Performance Pathway	-	15,054	-	15,054
Club & League Development	-	7,654	-	7,654
	<u>-</u>	<u>62,551</u>	<u>48,130</u>	<u>110,681</u>
TOTAL FUNDS	<u>335,968</u>	<u>151,093</u>	<u>-</u>	<u>487,061</u>

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	642,111	(576,569)	65,542
Designated: Facility Strategy	12,000	-	12,000
Designated: Apprentice	11,000	-	11,000
	<u>665,111</u>	<u>(576,569)</u>	<u>88,542</u>
Restricted funds			
Make Cricket Accessible	122,691	(135,356)	(12,665)
Participation Pathway	137,143	(115,593)	21,550
Women & Girls Development	17,344	(816)	16,528
Workforce Development	27,736	(13,306)	14,430
Performance Pathway	15,054	-	15,054
Club & League Development	7,654	-	7,654
	<u>327,622</u>	<u>(265,071)</u>	<u>62,551</u>
TOTAL FUNDS	<u>992,733</u>	<u>(841,640)</u>	<u>151,093</u>

The **designated funds** are in respect of:

Facility Strategy

Funds from the EW Cricket Trust for the preparation of a strategy for 2023 onwards.

Apprentice

Funds from the Gloucestershire Cricket Trust allocated to the employment of an apprentice.

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

13. MOVEMENT IN FUNDS - continued

The restricted funds are in respect of:

Make Cricket Accessible

Our aim as a charity is to give more people the opportunity to engage with cricket more often. We must ensure the game is accessible, sustainable and supports the harder-to-reach communities. The work in this space supports people from low socio economic groups, those with a disability, those in rural or urban areas that have different challenges and those who are simply seen as being at a disadvantage. It's about taking cricket to communities rather than through the normal method of cricket clubs.

Participation Pathway

The pathway is constructed and designed to ensure that people of all ages and abilities have the opportunity to play the game at a level that is right for them. This area of work includes around the year support and delivery in primary, secondary and SEND schools, as well as the support and delivery of the National Programmes, All Stars and Dynamos Cricket.

Women & Girls Development

A decade ago cricket was very much seen as a sport for males, whereas now it is very much a sport for both sexes. The growth of the women and girls' game in Gloucestershire has been sizeable with the county now boasting over a third of its clubs having women and / or girls' sections. This sees the Foundation developing standalone junior and senior pathways for the sport, girls only delivery in schools, cricketing facilities that are welcoming and inclusive as well as a pathway that will support players to the very top.

Workforce Development

Cricket cannot operate without volunteers, officials, ground staff and coaches, they are quite simply the most important people in our sport. The work of the Foundation aims to provide support, mentoring, training and ongoing education to help and develop those people who do so much for our sport. In an annual cycle this will include running over 50 courses for club volunteers alone, which is then supplemented for the support of teachers, young leaders and other key target groups.

Performance Pathway

Developing homegrown talent through a well-resourced performance pathway is important for two main reasons; 1) It enables people to reach their potential and to hopefully become first class cricketers, 2) It creates a greater foundation for cricket in the county. The Foundation lead the Women and Girls' Elite Pathway, as well as the pathway for Disabled athletes. This is offered for people from U11 through to adulthood.

Club & League Development

Clubs and Leagues are at the heart of the recreational game. Our aim over the next 5 years is to ensure that there is a thriving network with a variety of opportunities to play the version that they want and we will do this by offering league, competition and play opportunities across the county for all. This includes structured activity for juniors, women and girls', adults and seniors, both indoor and outdoor. This area of work also sees us support clubs to develop their facilities, both fine turf, practice and buildings.

Transfers between funds

Transfers are made between restricted and unrestricted funds at the end of every accounting period in cases where:

- i) the activity of the restricted fund has come to an end and there is an unspent balance that is not repayable to the funder(s), when the surplus is transferred to unrestricted funds; and
- ii) the restricted fund is in deficit and has either come to an end or there is no prospect of a surplus in a later period, when the deficit is eliminated by transfer from unrestricted funds.

GLOUCESTERSHIRE CRICKET FOUNDATION

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

14. RELATED PARTY DISCLOSURES

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

GLOUCESTERSHIRE CRICKET FOUNDATION

England & Wales - Charity number 1196719

Accounts

REGISTERED COMPANY NUMBER: 07155137 (England and Wales)
REGISTERED CHARITY NUMBER: 1196719

REPORT OF THE TRUSTEES AND
UNAUDITED FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 SEPTEMBER 2022
FOR
GLOUCESTERSHIRE CRICKET FOUNDATION



Gloucestershire
Cricket Foundation

GLOUCESTERSHIRE CRICKET FOUNDATION

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FOR THE YEAR ENDED 30 SEPTEMBER 2022**

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GLOUCESTERSHIRE CRICKET FOUNDATION

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

TRUSTEES	A Shield (Chair) P Carter (Finance) P Boorman (Non Executive) A J Parsons (Non Executive) R S Ahmed (Non Executive) J D Hopwood (Non Executive) N R Hill (Non Executive) S Ruscoe (Non Executive) M K Lambert (Non Executive) J E Khawaja (Non Executive) (appointed 31.3.22) C J Nobes (Non Executive) (appointed 31.3.22)
COMPANY SECRETARY	P Carter (Finance)
REGISTERED OFFICE	The County Ground Nevil Road Bristol Avon BS7 9EJ
REGISTERED COMPANY NUMBER	07155137 (England and Wales)
REGISTERED CHARITY NUMBER	1196719
INDEPENDENT EXAMINER	Andorran Limited 6 Manor Park Business Centre Mackenzie Way Cheltenham Gloucestershire GL51 9TX
BANKERS	Natwest Bank 45-49 Broadmead Bristol BS1 3EU

GLoucestershire Cricket Foundation

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 30 SEPTEMBER 2022

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 30 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).

OBJECTIVES AND ACTIVITIES

Objectives and aims

The Foundation is the governing body for recreational cricket in Gloucestershire and works in the community to deliver a range of health, education, community cohesion and cricket development projects, programmes and events.

The Objects of the Charity are for the benefit of the public generally, particularly the inhabitants of Gloucestershire and its surrounding areas, including the City of Bristol

- to promote community participation in healthy recreation by providing or assisting in the provision of facilities for the playing of and development of cricket and other sports that are capable of improving health ('facilities' in this article means land, buildings, equipment and organising sporting activities including coaching and instruction) and by working to increase levels of participation in sport and physical activity, particularly among members of socially and economically disadvantaged communities in the Area of Benefit;
- to provide and assist in providing facilities for the playing of and development of the game of cricket and other games or sport, on a recreational basis for the leisure time occupation of such persons who have need for such facilities by reason of their youth, age, infirmity or disablement, poverty or social and economic circumstances, or for the public at large, in the interest of social welfare, with the object of improving their conditions of life, and as a means of reducing the incidence of anti-social behaviour among members of socially and economically disadvantaged communities in the Area of Benefit;
- to advance the education of people of all ages through such means as the Trustees see fit;
- to promote social inclusion for the public benefit by preventing people from becoming socially excluded, relieving the needs of those people who are socially excluded and assisting them to integrate into society. For the purpose of this clause 'socially excluded' means being excluded from society, or part of society, as a result of being a member of a socially and economically deprived community in the Area of Benefit; and
- to further such other exclusively charitable purposes according to the law of England and Wales as the Trustees see fit from time to time.

Relating directly to the objects of the charity, our work is aligned to the Inspiring Gloucestershire strategy and the ECB's cricket partnership agreement. The key pillars of our strategy are:

- 1) Creating and supporting a **strong network of clubs**, leagues, officials, coaches and volunteers.
- 2) Making **cricket more accessible** by inspiring people of all genders, ages, ethnicities and abilities to get involved.
- 3) Supporting the **performance pathway**, helping talented players fulfil their potential.
- 4) **Getting more people active** to reap the health and mental wellbeing benefits of cricket.
- 5) Using cricket as a powerful platform to **bring communities together** and break down social barriers.
- 6) Taking cricket to underserved people in difficult areas of our communities to **engage new and diverse groups**.

GLoucestershire Cricket Foundation

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 30 SEPTEMBER 2022

ACHIEVEMENT AND PERFORMANCE

Charitable activities

Each of the projects and programmes delivered by the Foundation in 2022 directly contributed to at least one of the pillars of the strategy and had a clearly defined and measurable outcome and series of ambitions. The last 12 months has seen significant growth in many areas and despite at times challenge with people resource, the achievements of the last year have been like none before on record and the Foundation should be rightly proud of its achievements.

The charity performs such a wide range of activities to achieve its objectives ranging from delivery in schools, to the running of junior and senior leagues, to the development of volunteers, to providing hot meals for children during holiday periods.

ECB Priorities

The work and dedication that has been put in has been recognised by the ECB, who during the recent annual Performance Review Process, informed the Foundation that it was a leading organisation in more areas than any other county across the country, leading in the areas of Equity Diversity & Inclusion, Governance, Schools Activity, Women and Girls Participation and the Disability Pathway.

This also resulted in the Foundation over indexing by a greater amount than any other county in the country, and by some way (60+%). This is judged on the results of the recreational games 5 greatest priorities for that year, which in 2022 were:

- 1) Total number of children in National Programmes
- 2) Number of girls on National Programmes
- 3) Number of clubs with a girls' section
- 4) Number of junior teams to be playing and registered on play cricket
- 5) Number of trained female Activators and Coaches

Participation Pathway

Whilst being the 14th 'biggest' county in the country, the Foundation's work over indexed in all priority areas but none more so than in the National Programmes of All Stars and Dynamos Cricket. Gloucestershire ended up with the 3rd greatest overall number of female sign ups (1394) and 4th highest overall total number of children participating across the programmes (4585) - something that when you think of the size of counties of Yorkshire, Lancashire, Wales, Warwickshire, Surrey etc, you realise what incredible results they were.

Our schools programme continued to grow, delivering across the programmes of GCF Active Futures, Bristol Sport 'Forever Sport', Chance to Shine primary and secondary, ACE schools programme, Table Cricket and SEND programmes, and Lords Taverners Wicketz. All in all, this saw the Foundation deliver to:

- Delivering in 175 schools
- Delivering to 16075 young children
- Delivering across 3494 hours of activity

2022 saw growth in competitions also, with more schools getting involved in both primary and secondary summer and winter competitions.

Club and League Development

In Gloucestershire, clubs and their volunteers are the heartbeat of the game. As such we align resource specifically to support clubs to ensure they can thrive and grow so enabling them to attract more people to play the game and to put bats and balls into more peoples' hands.

2022 saw support provided to:

- 174 affiliated cricket clubs
- 92 clubs with junior section
- 9 senior leagues and competitions as well as 6 junior cricket leagues across the county
- 12,400 players who play in league cricket
- More than 4,800 under 11s involved in cricket at local clubs
- 57 clubs retaining or gaining Clubmark accreditation
- 92 Clubs who were aided through the Safe Hands Management System (Safeguarding portal)

GLOUCESTERSHIRE CRICKET FOUNDATION

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 30 SEPTEMBER 2022

The work across the year also saw the development team support clubs with facility projects through the county grant fund. An initial budget of £147,000 soon went and due to impressive performance from the team the ECB supported Gloucestershire and its clubs with the opportunity for more financial support. This saw an additional £100,000 support clubs across Gloucestershire to improve facilities for women and girls, for creating a more welcoming environment and for environmentally sustainable projects.

Women & Girls Cricket

The women and girls game is one of the fastest growing areas of cricket in Gloucestershire and as a consequence we provide dedicated support to the development of the game. In 2022 this saw:

- 386 fixtures played in the women and girls' game, up from 217 in 2021.
- 32 entries in indoor competitions, doubled from 16 in 2021.
- 68 teams taking part in women's competition, up from 35 in 2021.
- 76 trained female coaches/activators, the 6th largest total nationwide.
- 57 clubs with either a woman and / or girl's sections.

To further support this growth the Foundation is continuing to invest in this area which will see a second full time dedicated member of staff aligned to the women and girls game in 2023. 2022 also saw new competitions, more girl only club programmes and the sport very much has a very solid foundation in preparation for a very exciting 2023.

Make Cricket Accessible

Away from the traditional club environment cricket continued to be offered through local community hubs. This area of work accelerated over the last 12 months and as a consequence of creating great partnerships, employing great people, breaking down barriers, we have seen more people through non-traditional environments engage with our game and become regular attendees, than before.

Huge thanks must go to the Lord Taverners for their support of the Wicketz Development Officer and the Disability Development Officer, to the ACE (Afro-Caribbean Engagement) Charity for their support of the ACE Bristol Development Officer and to Chance to Shine for their ongoing support of the Street Hubs. Each of these programmes enable 8 to 18 year olds to access cricket in safe and structured environments on a weekly basis throughout the year.

In the last 12 months this wider community activity saw us deliver:

- 4 weekly Wicketz hubs
- 4 weekly Super1s hubs. These are disability cricket hubs in areas across the county, providing people with all forms of disability the opportunity of playing the game
- 7 weekly Chance to Shine Street hubs (including the new Cheltenham hub)
- 2 ACE hubs
- An ACE Academy
- 4 Walking Cricket hubs (targeting 50+)
- 26 free Urban Community National Programmes that saw 890 5-11 year olds engaged
- 12 days of cricket, supported by hot meals, as part of the Bristol City Council granted Holiday Activity Fund - targeted at areas of the city with a high percentage of free school meals. This saw 120 young people physically active in the summer and the Foundation looks to develop on this further in 2023.
- A South Asian Muslim girl's programme in Easton, Bristol, which saw over 100 five to eleven year olds get involved in cricket for the very first time.

Performance Pathway

With so much introductory activity taking place across the county there are players of all ages that get the desire and hunger to play at as high a standard as they possibly can. As a consequence, it is the responsibility of the Foundation to provide a pathway to enable people to be the very best that they can be and as such, the charity provides pathways in conjunction with other cricketing organisations.

For the boys' game, the foundation works with the Gloucestershire County Cricket Club to enable children from 10 years up, to be involved in a county or zonal programme. For girls cricket, the foundation provides a pathway for elite young players from under 11s through to under 18s, as well as a county women's team.

GLoucestershire Cricket Foundation

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 30 SEPTEMBER 2022

For those with a disability, the foundation runs teams for the visually impaired and for those with learning and physical disabilities.

Finally, the county now also boasts three over 50's teams, three over 60's teams and one over 70's team, all of which play a calendar of fixtures across the year.

In all of the performance pathways, those involved get comprehensive winter and summer training programmes as well as extensive match schedules. The results of such pathways has seen boys and girls go on to 1st class contracts and players selected for higher honours.

Workforce Development

All of the above named activities would not be able to take place without the drive and determination of volunteers and paid specialists. It is the responsibility of the foundation to provide educational courses for all forms of volunteer across the game of cricket, inclusive of coaches, umpires, scorers, groundskeepers, teachers, young leaders and the army of day-to-day volunteers that are the bedrock behind every Cricket Club in the county.

Fundraising activities

The foundation generated £38,898 from direct sponsorship in 2022 which was a marginally increased figure from that in 2021. In most cases this support came from local or regional businesses who supported the aspirations of the foundation in specific work areas. A new partner this year was EESI, a facilities management company from Stroud, who wanted to support those with disabilities, and so signed up to a three year deal of support for the county disability teams.

In addition, the foundation ran two annual golf days which were once again great successes, bringing in nearly £13,000 from across the two days.

With this being the first year since moving from Gloucestershire Cricket Board to the charity, early steps have been made to set up further charitable fund raising functions, including a JustGiving site, based around raising money for specific campaigns, as well as working with Lancashire Cricket Foundation and their lottery scheme, Friends of the Foundation. This has had some early success but significantly more work is required in this space to generate new funds to enable even greater amounts of activity across the county.

All funding received/ raised is utilised to employ staff to develop and deliver projects, programmes and events that directly impact on the charities strategic aims.

FINANCIAL REVIEW

Financial position

This is the first year of operation of Gloucestershire Cricket Foundation which, as a charity, has the intention to at least break even on an annual basis.

The financial statements reveal a surplus for the year of £151,093 on income of £992,733. Of the surplus £40,412 was unrestricted, with a larger amount of £110,681 restricted for specific areas of work. The year ended with net assets of £487,061, of which £376,380 were unrestricted, whilst £110,681 was restricted.

Our unrestricted reserves at 30th September 2022 now stand at £376,380. This includes £33,384 held as potential redundancy costs and £292,356 designated in case of shut down - as per our reserves policy below.

The Trustees are looking to invest the non-designated reserves of £50,000 in to people resource so enabling the game in Gloucestershire to reach and impact even more people.

The financial position represents a strong and stable position allowing the Trustees to deliver on the charitable objectives.

Grants

We are eternally grateful that our funders continue to support us, especially the England and Wales Cricket Board/Trust with £414,000, Chance to Shine with £123,000, ACE charity with £50,000 as well as the Lords Taverners and many other significant supporters.

GLOUCESTERSHIRE CRICKET FOUNDATION

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 30 SEPTEMBER 2022

FINANCIAL REVIEW

Reserves policy

The Trustees have earmarked sufficient cash resources that they feel are prudent to meet the needs of the mitigation of adverse risks as identified by the risk register. Aside from retaining a prudent amount in reserves the majority of the charities funds are to be spent in the short term with no funds held for long term investments.

Before becoming a charity, the Gloucestershire Cricket Board agreed a Reserves Policy with Andorran (the chartered accountancy practice that examines the annual Financial Accounts). This stated that reserves should cover 2 to 6 months running costs, depending on the security of the organisation's income streams. The reserves must be "Unrestricted Funds" i.e., Funds that the company is free to use as it sees fit.

Up until October 2021, the Board did not believe that it was necessary to set the policy at the top end of the range as suggested by Andorran; this was due to the secure nature of core funding from the ECB, Chance to Shine, Lords Taverners, etc. and so 'Whichever is the greater of 3 months Running Costs plus Redundancy Costs or the Replacement Cost of Depreciated Assets' was agreed upon.

The stability of finance going in to 2022 though, following Covid and Brexit, became more unstable than in previous years and whilst the ECB have a new signed broadcasting deal, it is believed that there may be tougher times ahead. For this reason, the Finance, Risk & Audit Committee (FR&A) took the 'Reserves Policy' agenda item to the 13/10/2022 meeting, with a recommendation of increasing the term to 6 months.

It was decided that it should be amended from "Whichever is the greater of 3 months Running Costs plus Redundancy Costs or the Replacement Cost of Depreciated Assets" to "Whichever is the greater of 6 months Running Costs plus Redundancy Costs or the Replacement Cost of Depreciated Assets". The logic is that if the Company is wound up, it does not need to replace assets and understanding that assets are considerably less than running costs, plus redundancy, the reserves policy is based on **6 months Running Costs plus Redundancy Costs**.

It believes that the policy needs to provide cover for:

- 1) Late payments
- 2) Any need to coherently wind up the company or find alternative sources of funding.
- 3) The exposure to redundancy costs

The FR&A Committee proposes that the Company requires Reserves (Unrestricted Funds) to cover:

- 1 and 2 above - 6 months running costs - Currently £292,356
 - Redundancy Costs - Currently £33,385
- Total = £325,742

The Reserves target will be reviewed annually as part of the budgeting process, with the budget set to ensure that Reserves are on track.

GLOUCESTERSHIRE CRICKET FOUNDATION

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 30 SEPTEMBER 2022

FUTURE PLANS

The Gloucestershire Cricket Foundation is committed to growing the game of cricket in Gloucestershire across all areas, Women & Girls, Disability, junior sections within clubs as well as all junior and senior league structures. It aims to use the power of cricket to deliver accessible and enjoyable opportunities that grow the sport, tackle inequalities, improve health and well-being and enable people to fulfil their potential across the county.

In line with Inspiring Gloucestershire, the county strategy for the period 2020-2024, the major aims continue to be:

- To support cricket clubs across the county so that they can provide their memberships with ever improving facilities and the very safest of environments
- To provide a participation pathway that enables cricketers of all ability levels to be able to access, play and enjoy the game
- To provide a performance pathway that enables the more elite players to be able to reach their targets through high quality practice and match-play programmes,
- To continue to resource the women & girls' game so providing the same opportunities for females as we do males
- To develop people through a catalogue of 'workforce' courses so supporting volunteers in all aspects of the game
- To make cricket accessible to as many people as possible from all walks of life and from all backgrounds. Cricket can be played by all and the intention is to provide it for all.

There will be a great number of activities that will fall under each of the above headlines but there are also some specific priorities that the Foundation aims to achieve in 2023:

- Design, launch and deliver a new Young Volunteering Programme
- Establish partnerships with universities for student placements and work experience
- Co design and deliver a new West of England Premier Women's League
- Increase numbers engaged in National Programmes
- Construct and launch a new Community Strategy

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

Gloucestershire cricket foundation is a Charitable Company Limited by Guarantee, governed by its memorandum and articles of association dated and adopted, 31st March 2022. It is a registered charity with the Charity Commission.

Recruitment and appointment of new trustees

All Trustees serve a three year term following which they can seek reappointments. The existing Trustees have the power to appoint further Trustees provided they have attained the age of 18 years and are not disqualified from taking office. The Trustees are not actively recruiting at present but have measures in place to consider potential applicants as they might arise.

For the recruitment of new Trustees, the charity has a nominations committee which is comprised of both Trustees and independent members. The committee's ambition is to have a blend and mix of representatives from across the county, with at least 30% of each gender, as well as representation from across all demographics.

New Trustees undergo training and an induction to brief them on their legal obligations under Charity and Company Law, the content of the memorandum and articles of association, the committee and decision making processes of the Foundation, the strategy and recent financial performance of the charity. Trustees are encouraged to attend appropriate external training events where these will facilitate the undertaking of their role.

GLoucestershire Cricket Foundation

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 30 SEPTEMBER 2022

STRUCTURE, GOVERNANCE AND MANAGEMENT

Organisational structure

The Trustees who have served during the year and since the year end are set out on Page 1. The Trustees meet at least six times per year and on any other occasion as judged necessary in order to review progress and determine matters of strategy and policy.

Any decision necessary from the Trustees shall be determined by the majority of votes of the Trustees present and voting on the question.

The Board of Trustees is skills based and is of maximum 12 members in size. To support the full board a Finance, Risk & Audit Committee meets at least four times per year to review the budget, analyse the forecast, maintain an appropriate and comprehensive risk register, whilst also ensuring all audit and governance work is compliant (along with the Governance Committee).

The operational management of the charity is led by the Chief Executive, who is supported by the Operations Manager and the Community Development Manager. The performances of these positions and the charity itself are reviewed at Board Meetings and any decisions on remuneration of all staff members are ratified by the Trustees.

ECB Governance

The Foundation complies with the Charity Commission governance as well as at least the silver tier of the governance framework of our main funder. The County Partnership Agreement (CPA), which regulates the relationship between the Foundation and the ECB, is annually agreed and signed, and we are committed to continuing to meet the CPA standards and at least a minimum silver tier governance standard (currently Gold).

COMMENCEMENT OF CHARITABLE ACTIVITIES

The Gloucestershire Cricket Foundation is a company limited by guarantee that operated for a number of years as a 'not-for-profit' organisation but without charitable status. In the summer of 2021, the directors applied for charitable status, which was awarded to the company by the Charity Commission in November 2021.

The financial statements for the year to 30 September 2022 have been prepared on the basis of charity accounting for the full year as the directors consider that the company had been acting as if it were a charity for the short period between the start of the financial year and the date of registration, as well as in the period since charitable status was granted.

STATEMENT OF TRUSTEES' RESPONSIBILITIES

The trustees (who are also the directors of Gloucestershire Cricket Foundation for the purposes of company law) 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).

Company law 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 charitable company and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that period. In preparing those financial statements, the trustees are required to

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charity SORP;
- make judgements and estimates that are reasonable and prudent;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in business.

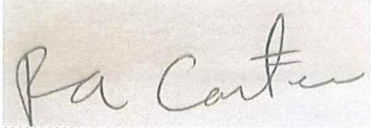
The trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charitable company and to enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding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

GLOUCESTERSHIRE CRICKET FOUNDATION

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

This report has been prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small companies.

Approved by order of the board of trustees on 28TH FEBRUARY 2023 and signed on its behalf by:

A rectangular area containing a handwritten signature in dark ink. The signature appears to be 'P Carter' written in a cursive style.

.....
P Carter (Finance) - Secretary

**INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF
GLOUCESTERSHIRE CRICKET FOUNDATION**

Independent examiner's report to the trustees of Gloucestershire Cricket Foundation ('the Company')

I report to the charity trustees on my examination of the accounts of the Company for the year ended 30 September 2022.

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 your charity's gross income exceeded £250,000 your examiner must be a member of a listed body. I can confirm that I am qualified to undertake the examination because I am a registered member of Institute of Chartered Accountants in England and Wales 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 the Company 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.

Without modifying my report, I draw attention to the accounting policy note on page x explaining the trustees' decision not to include comparative figures in these financial statements.



Roger Downes FCA
Institute of Chartered Accountants in England and Wales
Andorran Limited
6 Manor Park Business Centre
Mackenzie Way
Cheltenham
Gloucestershire
GL51 9TX

Date: 28th February 2023

GLOUCESTERSHIRE CRICKET FOUNDATION

STATEMENT OF FINANCIAL ACTIVITIES
(INCORPORATING AN INCOME AND EXPENDITURE ACCOUNT)
FOR THE YEAR ENDED 30 SEPTEMBER 2022

	Notes	Unrestricted funds £	Restricted funds £	Total funds £
INCOME AND ENDOWMENTS FROM				
Charitable activities	3			
Charitable Activities		664,801	327,622	992,423
Investment income	2	310	-	310
Total		<u>665,111</u>	<u>327,622</u>	<u>992,733</u>
EXPENDITURE ON				
Charitable activities	4			
Charitable Activities		576,569	265,071	841,640
NET INCOME				
Transfers between funds	13	88,542 (48,130)	62,551 48,130	151,093 -
Net movement in funds		<u>40,412</u>	<u>110,681</u>	<u>151,093</u>
RECONCILIATION OF FUNDS				
Total funds brought forward		335,968	-	335,968
TOTAL FUNDS CARRIED FORWARD		<u><u>376,380</u></u>	<u><u>110,681</u></u>	<u><u>487,061</u></u>

The notes form part of these financial statements

GLOUCESTERSHIRE CRICKET FOUNDATION

STATEMENT OF FINANCIAL POSITION
30 SEPTEMBER 2022

	Notes	Unrestricted funds £	Restricted funds £	30.9.22 Total funds £	30.9.21 Total funds £
FIXED ASSETS					
Tangible assets	10	9,442	-	9,442	-
CURRENT ASSETS					
Debtors	11	83,277	-	83,277	-
Cash at bank		430,706	60,461	491,167	-
		<u>513,983</u>	<u>60,461</u>	<u>574,444</u>	-
CREDITORS					
Amounts falling due within one year	12	(147,045)	50,220	(96,825)	-
NET CURRENT ASSETS		<u>366,938</u>	<u>110,681</u>	<u>477,619</u>	-
TOTAL ASSETS LESS CURRENT LIABILITIES		<u>376,380</u>	<u>110,681</u>	<u>487,061</u>	-
NET ASSETS		<u>376,380</u>	<u>110,681</u>	<u>487,061</u>	-
FUNDS					
Unrestricted funds	13			376,380	-
Restricted funds				110,681	-
TOTAL FUNDS				<u>487,061</u>	-

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 30 September 2022.

The members have not required the company to obtain an audit of its financial statements for the year ended 30 September 2022 in accordance with Section 476 of the Companies Act 2006.

The trustees acknowledge their responsibilities for

- ensuring that the charitable company keeps accounting records that comply with Sections 386 and 387 of the Companies Act 2006 and
- preparing financial statements which give a true and fair view of the state of affairs of the charitable company as at the end of each financial year and of its surplus or deficit for each financial year in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the charitable company.

These financial statements have been prepared in accordance with the provisions applicable to charitable companies subject to the small companies regime.

The financial statements were approved by the Board of Trustees and authorised for issue on 23rd FEBRUARY 23 and were signed on its behalf by:



.....
A Shield (Chair) - Trustee

The notes form part of these financial statements

GLOUCESTERSHIRE CRICKET FOUNDATION

STATEMENT OF CASH FLOWS
FOR THE YEAR ENDED 30 SEPTEMBER 2022

	Notes	£
Cash flows from operating activities		
Cash generated from operations	1	41,707
Opening bank balance		457,181
Tax paid		59
		<hr/>
Net cash provided by operating activities		498,947
		<hr/>
Cash flows from investing activities		
Purchase of tangible fixed assets		(8,090)
Interest received		310
		<hr/>
Net cash (used in)/provided by investing activities		(7,780)
		<hr/>
Change in cash and cash equivalents in the reporting period		
		491,167
Cash and cash equivalents at the beginning of the reporting period		
		<hr/>
		-
Cash and cash equivalents at the end of the reporting period		
		<hr/>
		491,167
		<hr/>

The notes form part of these financial statements

GLOUCESTERSHIRE CRICKET FOUNDATION

NOTES TO THE STATEMENT OF CASH FLOWS
FOR THE YEAR ENDED 30 SEPTEMBER 2022

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

	£
Net income for the reporting period (as per the Statement of Financial Activities)	151,093
Adjustments for:	
Depreciation charges	2,610
Interest received	(310)
Increase in debtors	(32,926)
Decrease in creditors	(78,760)
	<hr/>
Net cash provided by operations	41,707
	<hr/> <hr/>

2. ANALYSIS OF CHANGES IN NET FUNDS

	At 1.10.21 £	Cash flow £	At 30.9.22 £
Net cash			
Cash at bank	-	33,980	491,167
	<hr/>	<hr/>	<hr/>
	-	33,980	491,167
	<hr/>	<hr/>	<hr/>
Total	-	33,980	491,167
	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>

GLoucestershire Cricket Foundation

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

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements of the charitable company, 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 Companies Act 2006. The financial statements have been prepared under the historical cost convention.

Comparative figures

No comparative figures are presented in these financial statements as the directors consider that it would be inappropriate and unhelpful to users of the financial statements for them to be included. The company achieved charitable status early in the financial year to 30 September 2022 and the directors have chosen to present the current year's figures on the basis of the company having operated as a charity for the whole financial year.

As the company was not a registered charity in the corresponding year, the directors consider it inappropriate to either restate the previous year's figures on the basis of charity reporting (as it was not a charity during that time) or to present comparatives on a non-charity basis (as it would both confuse users and not represent fair comparison against current year figures).

Although the directors acknowledge that this is strictly a departure from the basis of preparing financial statements in accordance with accounting legislation for charitable companies, the directors believe that it is necessary to omit comparative figures in order to give a true and fair view of the charitable company's activities for the period under report.

Income

Income is included in the Statement of Financial Activities when the charitable company becomes entitled to the income, the trustees are virtually certain they will receive the money and monetary value can be measured with sufficient reliability.

Income from government and other grants is recognised when the charitable company has entitlement to the funds, any performance conditions attached to the grants have been met, it is probable that the income will be received, the amount can be measured reliably and it is not deferred.

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.

The charity is not registered for VAT and consequently cannot recover any VAT that is charged to it. The cost of irrecoverable VAT is included within the cost heading to which it relates.

Tangible fixed assets

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

Fixtures and fittings	- 25% on cost
Computer equipment	- 25% on cost

GLOUCESTERSHIRE CRICKET FOUNDATION

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

1. ACCOUNTING POLICIES - continued

Taxation

The charity is exempt from corporation tax on and surplus from its charitable activities, except to the extent that such surplus is generated from interest received.

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.

2. INVESTMENT INCOME

	£
Deposit account interest	310
	310

3. INCOME FROM CHARITABLE ACTIVITIES

	Activity	£
Coach Education	Charitable Activities	73,597
Sponsorship	Charitable Activities	38,898
Member Club		
Subscriptions	Charitable Activities	11,875
GYC Cricket	Charitable Activities	86,832
Grants	Charitable Activities	640,593
GCB Schools Education		
Offer	Charitable Activities	16,682
Indoor Cricket Leagues	Charitable Activities	12,035
All Stars income	Charitable Activities	13,820
Wicketz income	Charitable Activities	31,553
Kwick cricket	Charitable Activities	3,663
Disability Cricket	Charitable Activities	32,628
Golf Day	Charitable Activities	12,906
Other income	Charitable Activities	17,341
		992,423

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

	£
England and Wales Cricket Board	414,317
Chance to Shine	122,903
The ACE Programme Charity	56,610
Gloucestershire Cricket Trust	11,000
Age UK	2,000
Philip Bush Legacy	4,773
Worldpay	14,430
Cheltenham Indoor League	2,560
EW Cricket Trust	12,000
	640,593

GLOUCESTERSHIRE CRICKET FOUNDATION

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

4. CHARITABLE ACTIVITIES COSTS

	Direct Costs (see note 5) £	Support costs (see note 6) £	Totals £
Charitable Activities	823,228	18,412	841,640

5. DIRECT COSTS OF CHARITABLE ACTIVITIES

	£
Staff costs	395,935
Insurance	1,668
Computer costs	7,377
Telephone	9,781
Postage and stationery	4,364
Rent and office costs	6,000
Sundries	4,851
Website costs	10,115
Cost of meetings	2,692
Bank charges	2,297
Office Equipment lease	1,954
Bad debts	588
GYC and District costs	87,938
Coach Education costs	28,807
Chance to Shine costs	48,405
Wicketz costs	39,917
Indoor Cricket costs	11,951
Disabled Cricket costs	42,352
ECB Womens World Cup legacy	12,232
All Stars costs	3,257
ECB national programmes	3,684
General expenses	9,999
Partners costs	1,509
Emerging Players costs	6,289
Coaches for GCCC	2,036
ACE programme costs	59,131
Walking cricket costs	2,183
Volunteer Recognition costs	13,306
Depreciation	2,610
	<u>823,228</u>

GLOUCESTERSHIRE CRICKET FOUNDATION

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

6. SUPPORT COSTS

	Governance costs £ <u>18,412</u>
Charitable Activities	

Support costs, included in the above, are as follows:

	Charitable Activities £ 8,302 10,051 59 <u>18,412</u>
Accountancy and legal fees	
Charity Set up costs	
Tax on interest received	

7. NET INCOME/(EXPENDITURE)

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

	£ <u>2,610</u>
Depreciation - owned assets	

8. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 30 September 2022.

Trustees' expenses

Two trustees were reimbursed expenses of £732 in the year.

9. STAFF COSTS

	30.9.2022 £ 545,395 36,217 18,677 <u>600,289</u>
Wages and salaries	
Social security costs	
Other pension costs	

The average monthly number of employees during the year was 36.

The number of employees whose employee benefits (excluding employer pension costs) exceeded £60,000 was:

	30.9.2022 <u>1</u>
£60,001 - £70,000	

Staff costs relating to restricted fund activities are shown in note 5 above under the activity headings to which they relate.

GLOUCESTERSHIRE CRICKET FOUNDATION

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

10. TANGIBLE FIXED ASSETS

	Fixtures and fittings £	Computer equipment £	Totals £
COST			
At 1 October 2021	2,052	7,577	9,629
Additions	-	8,090	8,090
	<hr/>	<hr/>	<hr/>
At 30 September 2022	2,052	15,667	17,719
	<hr/>	<hr/>	<hr/>
DEPRECIATION			
At 1 October 2021	1,958	3,709	5,667
Charge for year	94	2,516	2,610
	<hr/>	<hr/>	<hr/>
At 30 September 2022	2,052	6,225	8,277
	<hr/>	<hr/>	<hr/>
NET BOOK VALUE			
At 30 September 2022	-	9,442	9,442
	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>

11. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	£
Trade debtors	72,950
Other debtors	2,160
Prepayments	8,167
	<hr/>
	83,277
	<hr/> <hr/>

12. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	£
Trade creditors	26,253
Tax	59
Social security and other taxes	20,852
Other creditors	1,181
Other Cricketing Funds	11,271
Accrued expenses	35,471
Income in advance	1,738
	<hr/>
	96,825
	<hr/> <hr/>

GLOUCESTERSHIRE CRICKET FOUNDATION

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

13. MOVEMENT IN FUNDS

	At 1.10.21 £	Net movement in funds £	Transfers between funds £	At 30.9.22 £
Unrestricted funds				
General fund	335,968	65,542	(48,130)	353,380
Designated: Facility Strategy	-	12,000	-	12,000
Designated: Apprentice	-	11,000	-	11,000
	<u>335,968</u>	<u>88,542</u>	<u>(48,130)</u>	<u>376,380</u>
Restricted funds				
Make Cricket Accessible	-	(12,665)	37,887	25,222
Participation Pathway	-	21,550	(16,777)	4,773
Women & Girls Development	-	16,528	-	16,528
Workforce Development	-	14,430	27,020	41,450
Performance Parthway	-	15,054	-	15,054
Club & League Development	-	7,654	-	7,654
	<u>-</u>	<u>62,551</u>	<u>48,130</u>	<u>110,681</u>
TOTAL FUNDS	<u>335,968</u>	<u>151,093</u>	<u>-</u>	<u>487,061</u>

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	642,111	(576,569)	65,542
Designated: Facility Strategy	12,000	-	12,000
Designated: Apprentice	11,000	-	11,000
	<u>665,111</u>	<u>(576,569)</u>	<u>88,542</u>
Restricted funds			
Make Cricket Accessible	122,691	(135,356)	(12,665)
Participation Pathway	137,143	(115,593)	21,550
Women & Girls Development	17,344	(816)	16,528
Workforce Development	27,736	(13,306)	14,430
Performance Parthway	15,054	-	15,054
Club & League Development	7,654	-	7,654
	<u>327,622</u>	<u>(265,071)</u>	<u>62,551</u>
TOTAL FUNDS	<u>992,733</u>	<u>(841,640)</u>	<u>151,093</u>

The **designated funds** are in respect of:

Facility Strategy

Funds from the EW Cricket Trust for the preparation of a strategy for 2023 onwards.

Apprentice

Funds from the Gloucestershire Cricket Trust allocated to the employment of an apprentice.

13. **MOVEMENT IN FUNDS - continued**

The **restricted funds** are in respect of:

Make Cricket Accessible

Our aim as a charity is to give more people the opportunity to engage with cricket more often. We must ensure the game is accessible, sustainable and supports the harder-to-reach communities. The work in this space supports people from low socio economic groups, those with a disability, those in rural or urban areas that have different challenges and those who are simply seen as being at a disadvantage. It's about taking cricket to communities rather than through the normal method of cricket clubs.

Participation Pathway

The pathway is constructed and designed to ensure that people of all ages and abilities have the opportunity to play the game at a level that is right for them. This area of work includes around the year support and delivery in primary, secondary and SEND schools, as well as the support and delivery of the National Programmes, All Stars and Dynamos Cricket.

Women & Girls Development

A decade ago cricket was very much seen as a sport for males, whereas now it is very much a sport for both sexes. The growth of the women and girls' game in Gloucestershire has been sizeable with the county now boasting over a third of its clubs having women and / or girls' sections. This sees the Foundation developing standalone junior and senior pathways for the sport, girls only delivery in schools, cricketing facilities that are welcoming and inclusive as well as a pathway that will support players to the very top.

Workforce Development

Cricket cannot operate without volunteers, officials, ground staff and coaches, they are quite simply the most important people in our sport. The work of the Foundation aims to provide support, mentoring, training and ongoing education to help and develop those people who do so much for our sport. In an annual cycle this will include running over 50 courses for club volunteers alone, which is then supplemented for the support of teachers, young leaders and other key target groups.

Performance Pathway

Developing homegrown talent through a well-resourced performance pathway is important for two main reasons; 1) It enables people to reach their potential and to hopefully become first class cricketers, 2) It creates a greater foundation for cricket in the county. The Foundation lead the Women and Girls' Elite Pathway, as well as the pathway for Disabled athletes. This is offered for people from U11 through to adulthood.

Club & League Development

Clubs and Leagues are at the heart of the recreational game. Our aim over the next 5 years is to ensure that there is a thriving network with a variety of opportunities to play the version that they want and we will do this by offering league, competition and play opportunities across the county for all. This includes structured activity for juniors, women and girls', adults and seniors, both indoor and outdoor. This area of work also sees us support clubs to develop their facilities, both fine turf, practice and buildings.

Transfers between funds

Transfers are made between restricted and unrestricted funds at the end of every accounting period in cases where:

- i) the activity of the restricted fund has come to an end and there is an unspent balance that is not repayable to the funder(s), when the surplus is transferred to unrestricted funds; and
- ii) the restricted fund is in deficit and has either come to an end or there is no prospect of a surplus in a later period, when the deficit is eliminated by transfer from unrestricted funds.

GLOUCESTERSHIRE CRICKET FOUNDATION

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

14. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 30 September 2022.

15. CHARITABLE STATUS

In November 2021, Gloucestershire Cricket Foundation became registered as a charity with the Charity Commission under registration number 1196719.