

Registered number: 08081630
Charity number: 1197703

WORCESTERSHIRE CRICKET FOUNDATION
(A COMPANY LIMITED BY GUARANTEE)

UNAUDITED

TRUSTEES' REPORT AND FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2025

**WORCESTERSHIRE CRICKET FOUNDATION
(A COMPANY LIMITED BY GUARANTEE)**

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**WORCESTERSHIRE CRICKET FOUNDATION
(A COMPANY LIMITED BY GUARANTEE)**

**REFERENCE AND ADMINISTRATIVE DETAILS OF THE COMPANY, ITS TRUSTEES AND ADVISERS
FOR THE YEAR ENDED 31 DECEMBER 2025**

Trustees J Seabrook, Chair (resigned 31 March 2025)
 D Prakash (resigned 31 March 2025)
 S Glarvey, Chair
 A-M Konstantinides (resigned 31 March 2025)
 P Dawson
 W Harris
 R Heywood
 P Husbands
 J Landau (resigned 10 November 2025)
 H Saunders
 S Slevin
 M Chappell (appointed 20 November 2025)
 S Singh (appointed 1 September 2025)

**Company registered
number** 08081630

**Charity registered
number** 1197703

Registered office 1-3 College Yard
 Worcester
 WR1 2LB

Executive Officer Harry Kitchen

Independent Examiners Bishop Fleming Audit Limited
 Chartered Accountants
 1-3 College Yard
 Worcester
 WR1 2LB

**WORCESTERSHIRE CRICKET FOUNDATION
(A COMPANY LIMITED BY GUARANTEE)**

**TRUSTEES' REPORT
FOR THE YEAR ENDED 31 DECEMBER 2025**

The Company was incorporated on 24 May 2012 and registered with the Charity Commission on 28 January 2022.

The Trustees present their annual report together with the financial statements of the Company for the ended 31 December 2025. The Annual Report serves the purposes of both a Trustees' Report and a Directors' Report under company law. The Trustees confirm that the Annual Report and financial statements of the charitable company comply with the current statutory requirements, the requirements of the charitable company's governing document and the provisions of the Statement of Recommended Practice (SORP) applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102) (effective 1 January 2019).

Since the Company qualifies as small under section 382 of the Companies Act 2006, the Strategic Report required of medium and large companies under the Companies Act 2006 (Strategic Report and Directors' Report) Regulations 2013 has been omitted.

OBJECTIVES AND ACTIVITIES

a. Policies and objectives

The Company's interests are of social welfare with the object of improving the conditions of life of people for whom the facilities and activities are primarily intended, to organise, provide or assist with provision of activities and facilities for healthy recreation, especially but not exclusively by playing or otherwise participating in the game of cricket and cricket related activities.

In setting objectives and planning for activities, the Trustees have given due consideration to general guidance published by the Charity Commission relating to public benefit, including the guidance 'Public benefit: running a charity (PB2)'.

b. Strategies for achieving objectives

In ensuring the objectives are met, the Trustees operate a rigorous process of target setting. The financial budget focuses on set targets for each programme against the overall strategy.

c. Activities undertaken to achieve objectives

The Trustees maintain ongoing tracking of progress towards targets, which are reviewed according to an annual programme of scrutiny and review.

d. Main activities undertaken to further the Company's purposes for the public benefit

The Trustees have given regard to the legislative and regulatory requirements for disclosing how the Company's objectives (as set out in its governing document) have provided benefit to the public. The Trustees have complied with the duty set out in Section 4 of the Charities Act 2011. This report outlines how the Company's achievements during 2025 have benefited the public, either directly or indirectly.

WORCESTERSHIRE CRICKET FOUNDATION (A COMPANY LIMITED BY GUARANTEE)

TRUSTEES' REPORT (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2025

ACHIEVEMENTS AND PERFORMANCE

a. Main achievements of the Company

2025 was another exciting and action-packed year, with over 36,500 participants taking part across both our participation and growth and community programmes. WCF saw a record-breaking year, engaging 36,716 people across Worcestershire and Dudley through cricket initiatives. Key achievements include investing £72,450 in local club facilities, hosting a 130-participant walking cricket festival, and launching a Women's & Girls' Awards Evening.

The development of our business has again seen our executive team grow to a team of 19, with an overall average workforce of 30 employees. We would like to thank all of our staff for their positivity, passion and commitment to ensuring cricket for all.

b. Review of activities

Club Support

In 2025, £72,450 awarded through the ECB County Grants Scheme to 12 clubs, helping drive facility improvements. A total of 33 clubs achieved ECB Club Accredited status, reflecting growing standards across the network. The team delivered 100+ club support visits, providing hands-on guidance throughout the year. Engagement remained high, with 64 primary affiliated clubs and an impressive 520 club volunteers taking part in the Get Set Weekend, showcasing the great work volunteers in our game do.

Competitions

The 2025 season showed strong and growing participation across both outdoor and indoor cricket. Outdoor competitions feature 61 clubs, with 161 softball and 465 hardball entries, generating an impressive 1,841 fixtures. The game remains vibrant, with 107 Junior County League teams and 35 junior competitions, supported by 9 cup competitions and 8 women's divisions. Overall, outdoor formats engaged 3,302 players.

Indoor cricket continues to offer valuable winter playing opportunities, with 9 indoor leagues involving 54 junior teams and 13 women's teams.

Education

In 2025 the programme delivered a strong year of coach and official development, with 27 courses run and 30 fully funded places provided. A total of 44 ECB Core Coaches and 36 ECB Foundation Coaches were trained, including 22 newly qualified female coaches. In addition, £5,100 in bursary funding supported learners' progression. The newly launched Introduction to Umpiring & Scoring course saw impressive uptake, attracting 120 participants.

Women and Girls

Women's and girls' cricket continues to grow strongly, with 1,546 total female participants across programmes and competitions. The playing base includes 44 junior girls' teams and 41 women's teams, supported by 23 clubs with girls' sections and 29 with women's sections. Both participation and competitive competitions activity increased, delivering 310 fixtures, alongside 7 softball cricket festivals and 175 MEGAfest participants. Development pathways are strengthening too, with 87 players transitioning into hardball cricket, and 20 indoor women's & girls' team entries ensuring year-round playing opportunities.

National Programmes

National participation remained exceptionally strong, with 2,928 total participants engaged across All Stars and Dynamos. This included 2,008 All Stars and 920 Dynamos, supported by 1,025 bursary-funded places that widened access for community. Female engagement continues to rise, with 1,033 girls involved across programmes. To ensure high-quality delivery, 30 new Activators were trained, contributing to the 133 total courses delivered throughout the year.

School Delivery

Schools engagement remained a major strength of WCF, reaching wide numbers and providing meaningful cricket experiences. A total of 18,260+ children were involved across school programmes, including 1,500 pupils

**WORCESTERSHIRE CRICKET FOUNDATION
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**TRUSTEES' REPORT (CONTINUED)
FOR THE YEAR ENDED 31 DECEMBER 2025**

ACHIEVEMENTS AND PERFORMANCE (CONTINUED)

who attended a dedicated Schools Day at the cricket. Delivery was extensive, with 1,080 hours delivered outside of Chance to Shine and 2,437 hours through Chance to Shine, supporting 17,260 children. Competitive opportunities were popular, with 36 Dynamos school competitions, 300 teams, and engagement across 189 schools. Additionally, 3,523 pupils were offered further cricket opportunities within school settings, helping deepen participation.

Community

Community programmes saw engagement across a wide range of inclusive activities, reaching 3,770 total participants. Walking cricket remained a major feature, with 271 participants at the National Walking Cricket Festival, 191 Worcestershire walking cricket participants, 6 walking cricket hubs, and 3 festivals.

Broader community outreach was substantial, delivering 927 community hours, supported by 403 Walkers & Talkers participants, 46 youth club hours, and 171 hours of seated multi-sports across 30 delivery centres. Inclusive cricket formats continued to grow, with 11 tapeball festival teams and 120 Ramadan Festival participants.

Holiday and food support camps also made a significant impact, with 1,171 HAF participants and 720 meals provided for children.

Disability Cricket

Disability cricket continued to expand its reach and impact, offering inclusive playing opportunities across the county. The programme delivered 8 Super 1s hubs, engaging 90 participants, alongside 92 Table Cricket sessions, 425 delivery hours in SEND schools that supported accessible formats for schools and groups. Performance pathways were strengthened with 28 disability performance participants, while 13 disability festivals and fixtures provided competitive experiences whilst also seeing 6 cricket clubs become ECB Disability Champion Clubs. Additionally, the programme supported 10 visually impaired participants, ensuring cricket remained open to all abilities.

Chance to Shine Street

Chance to Shine Street experienced strong growth, recording 3,788 total attendances — a 25% increase on 2024. The programme operated 10 Street clubs, engaging 162 male participants and 88 female participants.

c. Coaching Offer

The coaching programme provided 576 one-to-one coaching sessions to support individual player development. Holiday provision saw 11 cricket camps hosted across 6 venues, attracting 1,354 attendees across both Camps and 1-2-1's. In addition, 13 cricket clubs benefited from in-club coaching support, receiving a combined 346 hours of coaching delivery.

d. Safeguarding

Safeguarding provision remained robust and proactive across the network. All clubs now have a 100% compliance rate with a named Safeguarding Officer, supported by 39 Club Safeguarding Officers trained during the year. WCF achieved the Gold Standard in Safeguarding, highlighting excellence in policy, practice, and culture. Engagement was strong, with 3 club safeguarding forums delivered and 12 safeguarding newsletters issued to keep clubs informed and up to date. Youth voice was also strengthened through the delivery of a pilot Youth Forum, ensuring young people have a platform within the safeguarding process.

**WORCESTERSHIRE CRICKET FOUNDATION
(A COMPANY LIMITED BY GUARANTEE)**

**TRUSTEES' REPORT (CONTINUED)
FOR THE YEAR ENDED 31 DECEMBER 2025**

FINANCIAL REVIEW

a. Financial Review

Worcestershire Cricket Foundation's total income for the year was £821,187 (2024: £772,894) and total expenditure was £847,785 (2024: £822,695). The accounts show a deficit for the year of £26,598 (2024: deficit of £49,801), which is in line with planned expectations for the year. Bank balances at the end of the year were £339,222 (2024: £473,100), with an additional £100,000 of funds placed into a short-term investment in the year with a balance at year end of £100,041 (2024: £0).

b. Going concern

After making appropriate enquiries, the Trustees have a reasonable expectation that the Company has adequate resources to continue in operational existence for the foreseeable future. For this reason, they continue to adopt the going concern basis in preparing the financial statements. Further details regarding the adoption of the going concern basis can be found in the accounting policies.

c. Reserves policy

The Worcestershire Cricket Foundation aims set aside funds as reserves to protect against potential drops income levels, unplanned adverse events, to provide working capital in event expenditure required before receipt of income, provide funding for new initiatives or opportunities and ensure all liabilities can be discharged in event of cessation. The Worcestershire Cricket Foundation's reserves policy is made up of 4 elements, Continuity, Restructuring, Cyclical Maintenance and Dissolution Funds. The minimum reserves required is the Dissolution Fund, which aims to cover at least three months running costs and three months residual salaries, this equates to £211,947 (2024: £205,674). At the year-end unrestricted reserves were £413,413 (2024: £444,395), which are well above the Foundations aim of a minimum three months of running costs. However, the Foundation is committed through it's strategic plan to further invest in our programmes, which will bring free reserves closer in line with minimum three month provision by the end of 2029.

d. Financial risk management objectives and policies

The Trustees have conducted a review of the major risks to which the Charity is exposed and a risk register is reviewed on a regular basis. Where necessary, systems and procedures have been produced to manage the risks of the Charity.

STRUCTURE, GOVERNANCE AND MANAGEMENT

a. Constitution

Worcestershire Cricket Foundation is a company limited by guarantee governed by its Memorandum and Articles of Association dated 24th May 2012. The Memorandum and Articles of Association were amended by a special resolution on 22nd November 2021. It is also a charity registered with the Charity Commission as of 28 January 2022.

b. Methods of appointment or election of Trustees

The management of the Company is the responsibility of the Trustees who are elected and co-opted under the terms of the Memorandum of Association.

**WORCESTERSHIRE CRICKET FOUNDATION
(A COMPANY LIMITED BY GUARANTEE)**

**TRUSTEES' REPORT (CONTINUED)
FOR THE YEAR ENDED 31 DECEMBER 2025**

STRUCTURE, GOVERNANCE AND MANAGEMENT (CONTINUED)

c. Organisational structure and decision-making policies

The Trustees meet on a regular basis to deal with the business of the Charity. The Charity currently directly employs 15 full-time staff, 2 part-time staff, 2 external staff and various casual staff to provide coaching and delivery on the courses that the Charity organises, and other work as required in fulfilling any grant-based activity.

The Charity has two committees which report to the main trustee meeting: The Finance Risk and Audit Committee (FRAC) and the Nominations and Remuneration Committee. These committees are made up of both Trustees and executives.

d. Pay policy for key management personnel

Key management personnel are paid a fixed salary as deemed to be appropriate to the size of operations of the Company.

e. Financial risk management

The Trustees have assessed the major risks to which the Company is exposed, in particular those related to the operations and finances of the Company, and are satisfied that systems and procedures are in place to mitigate exposure to the major risks.

STATEMENT OF TRUSTEES' RESPONSIBILITIES

The Trustees (who are also the directors of the Company for the purposes 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).

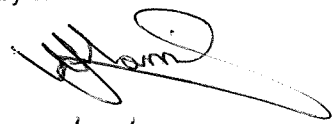
Company law requires the Trustees to prepare financial statements for each financial . Under company law, the Trustees must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the Company and of its incoming resources and application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

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles of the Charities SORP (FRS 102);
- make judgments and accounting estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards (FRS 102) have been followed, subject to any material departures disclosed and explained in the financial statements;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the Company will continue in business.

The Trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the Company's transactions and disclose with reasonable accuracy at any time the financial position of the Company and enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the Company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Approved by order of the members of the board of Trustees and signed on their behalf by:

W Harris
Secretary
Date: 27/4/2026



**WORCESTERSHIRE CRICKET FOUNDATION
(A COMPANY LIMITED BY GUARANTEE)**

**INDEPENDENT EXAMINER'S REPORT
FOR THE YEAR ENDED 31 DECEMBER 2025**

**INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF WORCESTERSHIRE CRICKET
FOUNDATION ('the Company')**

I report to the charity Trustees on my examination of the accounts of the Company for the year ended 31 December 2025.

RESPONSIBILITIES AND BASIS OF REPORT

As the Trustees of the Company (and 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 the Company's accounts carried out under section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

INDEPENDENT EXAMINER'S STATEMENT

Since the Company's gross income exceeded £250,000 your examiner must be a member of a body listed in section 145 of the 2011 Act. I confirm that I am qualified to undertake the examination because I am a member of the Association of Chartered Certified Accountants, 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. This report is made solely to the Company's Trustees, as a body, in accordance with Part 4 of the Charities (Accounts and Reports) Regulations 2008. My work has been undertaken so that I might state to the Company's Trustees those matters I am required to state to them in an Independent Examiner's Report and for no other purpose. To the fullest extent permitted by law, I do not accept or assume responsibility to anyone other than the Company and the Company's Trustees as a body, for my work or for this report.

Signed: 
DE2682D474774BE...
Andrew Wood FCCA

Dated: 6/5/2026

Bishop Fleming Audit Limited
Chartered Accountants
1-3 College Yard
Worcester
WR1 2LB

WORCESTERSHIRE CRICKET FOUNDATION
(A COMPANY LIMITED BY GUARANTEE)

STATEMENT OF FINANCIAL ACTIVITIES (INCORPORATING INCOME AND EXPENDITURE ACCOUNT)
FOR THE YEAR ENDED 31 DECEMBER 2025

	Note	Unrestricted funds 2025 £	Restricted funds 2025 £	Total funds 2025 £	Total funds 2024 £
INCOME FROM:					
Charitable activities	3	494,546	326,641	821,187	772,894
TOTAL INCOME		494,546	326,641	821,187	772,894
EXPENDITURE ON:					
Charitable activities	4	487,723	360,062	847,785	822,695
TOTAL EXPENDITURE		487,723	360,062	847,785	822,695
NET INCOME/(EXPENDITURE)		6,823	(33,421)	(26,598)	(49,801)
Transfers between funds	12	(37,805)	37,805	-	-
NET MOVEMENT IN FUNDS		(30,982)	4,384	(26,598)	(49,801)
RECONCILIATION OF FUNDS:					
Total funds brought forward		444,395	21,559	465,954	515,755
Net movement in funds		(30,982)	4,384	(26,598)	(49,801)
TOTAL FUNDS CARRIED FORWARD		413,413	25,943	439,356	465,954

The Statement of Financial Activities includes all gains and losses recognised in the year.

The notes on pages 11 to 20 form part of these financial statements.

WORCESTERSHIRE CRICKET FOUNDATION
(A COMPANY LIMITED BY GUARANTEE)
REGISTERED NUMBER:08081630

BALANCE SHEET
AS AT 31 DECEMBER 2025

	Note	2025 £	2024 £
CURRENT ASSETS			
Debtors	9	54,072	33,961
Current asset investments	10	100,041	-
Cash at bank and in hand	15	339,222	473,100
		<u>493,335</u>	<u>507,061</u>
CURRENT LIABILITIES			
Creditors: amounts falling due within one year	11	(53,979)	(41,107)
		<u>439,356</u>	<u>465,954</u>
TOTAL NET ASSETS			
CHARITY FUNDS			
Restricted funds	12	25,943	21,559
Unrestricted funds	12	413,413	444,395
		<u>439,356</u>	<u>465,954</u>
TOTAL FUNDS			

The Company was entitled to exemption from audit under section 477 of the Companies Act 2006.

The members have not required the company to obtain an audit for the year in question in accordance with section 476 of Companies Act 2006.

The Trustees acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and preparation of financial statements.

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

The financial statements were approved and authorised for issue by the Trustees and signed on their behalf by:



W Harris
Secretary

Date: 27 / 4 / 2026

The notes on pages 11 to 20 form part of these financial statements.

WORCESTERSHIRE CRICKET FOUNDATION
(A COMPANY LIMITED BY GUARANTEE)

STATEMENT OF CASH FLOWS
FOR THE YEAR ENDED 31 DECEMBER 2025

	2025 £	2024 £
CASH FLOWS FROM OPERATING ACTIVITIES		
Net cash used in operating activities	(33,837)	(83,581)
CHANGE IN CASH AND CASH EQUIVALENTS IN THE YEAR	(33,837)	(83,581)
Cash and cash equivalents at the beginning of the year	473,100	556,681
CASH AND CASH EQUIVALENTS AT THE END OF THE YEAR	439,263	473,100

The notes on pages 11 to 20 form part of these financial statements

**WORCESTERSHIRE CRICKET FOUNDATION
(A COMPANY LIMITED BY GUARANTEE)**

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2025**

1. GENERAL INFORMATION

Worcestershire Cricket Foundation, registered number 08081630, is a charitable company incorporated in England and Wales. The registered office is 1-3 College Yard, Worcester, WR1 2LB.

The Company is limited by guarantee, not having a share capital and consequently the liability of the members is limited, subject to an undertaking by each member to contribute to the net assets or liabilities of the Company on winding up such amounts as may be required not exceeding £10.

2. ACCOUNTING POLICIES

2.1 BASIS OF PREPARATION OF FINANCIAL STATEMENTS

The financial statements 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), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

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

2.2 INCOME

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

2.3 EXPENDITURE

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, 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 classified by activity. The costs of each activity are made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned between those activities on a basis consistent with the use of resources. Central staff costs are allocated on the basis of time spent, and depreciation charges allocated on the portion of the asset's use.

Expenditure on charitable activities is incurred on directly undertaking the activities which further the Company's objectives, as well as any associated support costs.

All expenditure is inclusive of irrecoverable VAT.

2.4 INVESTMENTS

Current asset investments consist of cash held on deposit in interest-bearing accounts with a maturity of 12 months or less. Such investments are measured at fair value, which is the carrying amount including any accrued interest.

2.5 DEBTORS

Trade and other debtors are recognised at the settlement amount after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

**WORCESTERSHIRE CRICKET FOUNDATION
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**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2025**

2. ACCOUNTING POLICIES (continued)

2.6 CASH AT BANK AND IN HAND

Cash at bank and in hand includes cash and short-term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

2.7 LIABILITIES AND PROVISIONS

Liabilities are recognised when there is an obligation at the Balance Sheet date as a result of a past event, it is probable that a transfer of economic benefit will be required in settlement, and the amount of the settlement can be estimated reliably.

Liabilities are recognised at the amount that the Company anticipates it will pay to settle the debt or the amount it has received as advanced payments for the goods or services it must provide.

Provisions are measured at the best estimate of the amounts required to settle the obligation. Where the effect of the time value of money is material, the provision is based on the present value of those amounts, discounted at the pre-tax discount rate that reflects the risks specific to the liability. The unwinding of the discount is recognised in the Statement of Financial Activities as a finance cost.

2.8 FINANCIAL INSTRUMENTS

The Company only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value with the exception of bank loans which are subsequently measured at amortised cost using the effective interest method.

2.9 OPERATING LEASES

Rentals paid under operating leases are charged to the Statement of Financial Activities on a straight-line basis over the lease term.

2.10 PENSIONS

The Company operates a defined contribution pension scheme and the pension charge represents the amounts payable by the Company to the fund in respect of the year.

2.11 FUND ACCOUNTING

General funds are unrestricted funds which are available for use at the discretion of the Trustees in furtherance of the general objectives of the Company and which have not been designated for other purposes.

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by donors or which have been raised by the Company for particular purposes. The costs of raising and administering such funds are charged against the specific fund. The aim and use of each restricted fund is set out in the notes to the financial statements.

**WORCESTERSHIRE CRICKET FOUNDATION
(A COMPANY LIMITED BY GUARANTEE)**

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2025**

3. INCOME FROM CHARITABLE ACTIVITIES

	Unrestricted funds 2025 £	Restricted funds 2025 £	Total funds 2025 £	Total funds 2024 £
Cricket events	494,546	326,641	821,187	772,894
TOTAL 2024	388,999	383,895	772,894	

4. ANALYSIS OF EXPENDITURE ON CHARITABLE ACTIVITIES

Summary by fund type

	Unrestricted funds 2025 £	Restricted funds 2025 £	Total 2025 £	Total 2024 £
Cricket events	487,723	360,062	847,785	822,695
TOTAL 2024	442,693	380,002	822,695	

5. ANALYSIS OF EXPENDITURE BY ACTIVITIES

	Activities undertaken directly 2025 £	Support costs 2025 £	Total funds 2025 £	Total funds 2024 £
Cricket events	629,931	217,854	847,785	822,695
TOTAL 2024	641,277	181,418	822,695	

WORCESTERSHIRE CRICKET FOUNDATION
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NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2025

5. ANALYSIS OF EXPENDITURE BY ACTIVITIES (CONTINUED)

ANALYSIS OF DIRECT COSTS

	Cricket events 2025 £	Total funds 2025 £	Total funds 2024 £
Staff costs	461,981	461,981	453,896
Travel & subsistence	59,594	59,594	60,612
Equipment & hall hire	92,420	92,420	96,724
Other costs	15,936	15,936	30,045
	<u>629,931</u>	<u>629,931</u>	<u>641,277</u>
TOTAL 2024	<u>641,277</u>	<u>641,277</u>	

ANALYSIS OF SUPPORT COSTS

	Cricket events 2025 £	Total funds 2025 £	Total funds 2024 £
Staff costs	126,871	126,871	87,784
Travel & subsistence	2,402	2,402	4,815
Equipment & hall hire	9,138	9,138	6,825
Staff training & welfare	7,675	7,675	10,285
Bank charges	600	600	419
Computer	6,608	6,608	12,635
Insurance	2,259	2,259	2,105
Legal & professional	16,054	16,054	33,415
Advertising & promotion	535	535	1,615
Subscriptions	2,409	2,409	975
Telephone	4,173	4,173	3,093
Rent	39,130	39,130	17,452
	<u>217,854</u>	<u>217,854</u>	<u>181,418</u>
TOTAL 2024	<u>181,418</u>	<u>181,418</u>	

**WORCESTERSHIRE CRICKET FOUNDATION
(A COMPANY LIMITED BY GUARANTEE)**

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2025**

6. INDEPENDENT EXAMINER'S REMUNERATION

	2025 £	2024 £
Fees payable to the Company's independent examiner for the independent examination of the Company's annual accounts	4,800	4,650

7. STAFF COSTS

	2025 £	2024 £
Wages and salaries	544,515	503,859
Social security costs	32,199	27,818
Other pension costs	12,138	10,003
	<u>588,852</u>	<u>541,680</u>

The average number of persons employed by the Company during the year was as follows:

	2025 No.	2024 No.
Employees	30	34

No employee received remuneration amounting to more than £60,000 in either year.

8. TRUSTEES' REMUNERATION AND EXPENSES

During the year, no Trustees received any remuneration or other benefits (2024 - £NIL).

During the year ended 31 December 2025, no Trustee expenses have been incurred (2024 - £NIL).

9. DEBTORS

	2025 £	2024 £
Other debtors	18,568	21,027
Prepayments and accrued income	35,504	12,934
	<u>54,072</u>	<u>33,961</u>

WORCESTERSHIRE CRICKET FOUNDATION
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NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2025

10. CURRENT ASSET INVESTMENTS

	2025 £	2024 £
Cash equivalents held on deposit	100,041	-

11. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2025 £	2024 £
Trade creditors	9,656	304
Other creditors	12,236	8,547
Accruals and deferred income	32,087	32,256
	53,979	41,107

WORCESTERSHIRE CRICKET FOUNDATION
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NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2025

12. STATEMENT OF FUNDS

STATEMENT OF FUNDS - CURRENT YEAR

	Balance at 1 January 2025 £	Income £	Expenditure £	Transfers in/out £	Balance at 31 December 2025 £
UNRESTRICTED FUNDS					
General Funds	444,395	469,546	(483,283)	(37,805)	392,853
Designated - Youth Cricket	-	25,000	(4,440)	-	20,560
	<u>444,395</u>	<u>494,546</u>	<u>(487,723)</u>	<u>(37,805)</u>	<u>413,413</u>
RESTRICTED FUNDS					
Chance2Shine Core	6,984	79,518	(93,441)	14,439	7,500
Chance2Shine Street	8,063	42,992	(62,237)	17,921	6,739
Club Development	403	-	(403)	-	-
Community	3,809	45,953	(41,056)	-	8,706
Disability Cricket	-	48,954	(65,415)	16,461	-
Education	-	13,086	(9,014)	(4,072)	-
National Programmes	-	21,590	(21,590)	-	-
Non Project	2,300	1,150	(3,450)	-	-
Wicketz	-	29,477	(33,265)	3,788	-
Women & Girls	-	43,921	(30,191)	(10,732)	2,998
	<u>21,559</u>	<u>326,641</u>	<u>(360,062)</u>	<u>37,805</u>	<u>25,943</u>
TOTAL OF FUNDS	<u>465,954</u>	<u>821,187</u>	<u>(847,785)</u>	<u>-</u>	<u>439,356</u>

**WORCESTERSHIRE CRICKET FOUNDATION
(A COMPANY LIMITED BY GUARANTEE)**

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2025**

12. STATEMENT OF FUNDS (CONTINUED)

STATEMENT OF FUNDS - PRIOR YEAR

	Balance at 1 January 2024 £	Income £	Expenditure £	Transfers in/out £	Balance at 31 December 2024 £
UNRESTRICTED FUNDS					
General Funds	515,755	388,999	(442,693)	(17,666)	444,395
RESTRICTED FUNDS					
Chance2Shine Core	-	86,257	(82,830)	3,557	6,984
Chance2Shine Street	-	61,810	(62,657)	8,910	8,063
Club Development	-	4,753	(4,111)	(239)	403
Community	-	52,852	(53,921)	4,878	3,809
Disability Cricket	-	46,686	(60,034)	13,348	-
Education	-	2,700	(2,700)	-	-
National Programmes	-	28,280	(20,178)	(8,102)	-
Non Project	-	6,868	(4,568)	-	2,300
School Offer	-	10,851	(10,546)	(305)	-
Wicketz	-	54,814	(57,592)	2,778	-
Women & Girls	-	28,024	(20,865)	(7,159)	-
	-	383,895	(380,002)	17,666	21,559
TOTAL OF FUNDS	515,755	772,894	(822,695)	-	465,954

13. ANALYSIS OF NET ASSETS BETWEEN FUNDS

ANALYSIS OF NET ASSETS BETWEEN FUNDS - CURRENT YEAR

	Unrestricted funds 2025 £	Restricted funds 2025 £	Total funds 2025 £
Current assets	467,392	25,943	493,335
Creditors due within one year	(53,979)	-	(53,979)
TOTAL	413,413	25,943	439,356

**WORCESTERSHIRE CRICKET FOUNDATION
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**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2025**

13. ANALYSIS OF NET ASSETS BETWEEN FUNDS (CONTINUED)

ANALYSIS OF NET ASSETS BETWEEN FUNDS - PRIOR YEAR

	Unrestricted funds 2024 £	Restricted funds 2024 £	Total funds 2024 £
Current assets	480,630	26,431	507,061
Creditors due within one year	(36,235)	(4,872)	(41,107)
TOTAL	444,395	21,559	465,954

14. RECONCILIATION OF NET MOVEMENT IN FUNDS TO NET CASH FLOW FROM OPERATING ACTIVITIES

	2025 £	2024 £
Net expenditure for the year (as per Statement of Financial Activities)	(26,598)	(49,801)
ADJUSTMENTS FOR:		
Increase in debtors	(20,111)	(10,272)
Increase/(decrease) in creditors	12,872	(23,508)
NET CASH USED IN OPERATING ACTIVITIES	(33,837)	(83,581)

15. ANALYSIS OF CASH AND CASH EQUIVALENTS

	2025 £	2024 £
Cash in hand	339,222	473,100
Cash equivalents held on deposit	100,041	-
TOTAL CASH AND CASH EQUIVALENTS	439,263	473,100

**WORCESTERSHIRE CRICKET FOUNDATION
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**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2025**

16. ANALYSIS OF CHANGES IN NET DEBT

	At 1 January 2025 £	Cash flows £	At 31 December 2025 £
Cash at bank and in hand	473,100	(133,878)	339,222
	<u>473,100</u>	<u>(133,878)</u>	<u>339,222</u>

17. PENSION COMMITMENTS

The Company operates a defined contribution pension scheme. The assets of the scheme are held separately from those of the Company in an independently administered fund. The pension cost charge represents contributions payable by the Company to the fund and amounted to £12,139 (2024: £10,003). Contributions totalling £2,302 (2024: £1,045) were payable to the fund at the reporting date and are included in creditors.

18. OPERATING LEASE COMMITMENTS

At 31 December 2025 the Company had commitments to make future minimum lease payments under non-cancellable operating leases as follows:

	2025 £	2024 £
Not later than 1 year	5,477	-
Later than 1 year and not later than 5 years	7,759	-
	<u>13,236</u>	<u>-</u>

19. RELATED PARTY TRANSACTIONS

During the year expenditure of £Nil (2024: £9,600) was paid to Diglis Consulting Ltd in relation to recruitment services provided to Worcestershire Cricket Foundation. Simon Slevin, a Trustee of the Worcestershire Cricket Foundation, is also a Director of Diglis Consulting Ltd.