

Norfolk Cricket Foundation

For the year ended 30th September 2025



NORFOLK CRICKET FOUNDATION

(formally Norfolk Cricket Board limited)

(A company limited by guarantee)

Annual report and financial statements
For the year ended 30th September 2025

Register charity number: 1212016

Company number: 07525982

Norwich Accountancy Services

19 Upper King Street, Norwich, NR3 1RB

Norfolk Cricket Foundation

For the year ended 30th September 2025

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Norfolk Cricket Foundation

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Reference and administrative information

Company information

Norfolk Cricket Foundation (formally Norfolk Cricket Board Limited)

Company Number	075259682
Country of incorporation	United Kingdom
Charity number	1212016
Country of registration	England & Wales

Register office and principal address.

C/O Horsford Cricket Club, Manor Park
Holt Road
Norwich, Norfolk
NR10 3AQ

Trustees

Trustees who are also directors under company law, who served during the period and up to the date of this report were as follows:

Ms. J Hannah		Resigned	16 th March 2026
Mr. D Vaughan	Chair	Appointed	16 th March 2026
Mr. G Kerkham		Appointed	27 th October 2025
Mr. N Moggan			
Ms. A Henshaw		Resigned	14 th April 2025
Mr. D Bowker		Resigned	17 th December 2024
Mr. L Denmark		Resigned	17 th December 2024
Ms. J Thorton			
Professor H Gillespie			
Mr. M Scott			
Ms. E Plater			
Mr. S Bartram			
Mr. M Hanby	(Norfolk County Club appointee)		
Mr. I Doy			

Secretary Mr. D Bowker

Norfolk Cricket Foundation

For the year ended 30th September 2025

Principal professional advisors

Accountants Norwich Accountancy Services limited
 19 Upper King Street
 Norwich
 NR3 1RB

Independent Examiner

MA Partners LLP
7 The Close
Norwich
NR1 4DJ

Norfolk Cricket Foundation

For the year ended 30th September 2025

Trustees' annual report

The Trustees present the annual report and the accompanying financial statements of Norfolk Cricket Foundation (NCF) for the year ended 30th September 2025. 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 charity 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.

Structure, Governance and Management

NCF is a charitable company which was incorporated on 10th February 2011 and was registered as a charity on 5th February 2025. The company changed its name on 28th January 2025, having previously operated as Norfolk Cricket Board Limited. The NCF operates under Articles of Association that were most recently amended on 14th January 2025.

The full Objects are set out in the Articles but can be summarised as;

- a. promotion, encouragement and development of recreational sport in Norfolk with a particular focus on recreational cricket by supporting the development and improvement of facilities, coaching, and access to the sport;
- b. provision or assistance in the provision of recreational activities in the interests of social welfare by promoting healthy living, physical fitness, and community engagement through the sport of cricket;
- c. advancement of education for the public benefit by providing opportunities for individuals of all ages to participate in and learn the skills associated with the game of cricket; and
- d. promoting community participation in healthy recreation by facilitating access to cricket.

The Foundation's existing strategy 'A Game for Everyone 2025-2028' aspires to create a lasting, positive impact on the lives of individuals and communities in Norfolk through the power of cricket.

Norfolk Cricket Foundation

For the year ended 30th September 2025

The management of NCF is the responsibility of its Trustees who are appointed and co-opted under the terms of the Articles. The Trustees meet four to five times each year and have delegated the operation of the company to its Cricket Development Director. NCF has also appointed two Committees – the Norfolk Youth Committee and the Recreational Committee – each with a remit for their area of responsibility and comprising a membership drawn largely from outside of the Trustees.

In addition, there are the Norfolk Officials Association together with less formal groups for grounds, coaches and women's and girls' cricket, all of which operate within its umbrella. There is also a Remuneration Committee and Nominations Committee whose membership is drawn wholly from within the Trustees.

Names of the Trustees serving since the start of this financial period, and who appointed them, are set out on the first page.

The liability of each member is limited to a sum not exceeding £1, being the amount that each member undertakes to contribute to the assets of the charity in the event of it being wound up. Membership, and entitlement to it, is defined in the Articles and in this respect, there were 12 members as of 30th September 2025, comprising both organisations and individuals.

The last 12 months has seen a huge amount of collaboration between the executives and non-executive Trustees of the Foundation. This is something that we are all very proud of and it has strengthened our position as one team whilst enhancing our thinking and planning for the future. We continue to work in line with ECB governance requirements but most importantly because we feel as a Foundation a more diverse group of Trustees will support the growth of cricket in Norfolk.

Existing Plans and Activities

In line with the new ECB's Inspiring Generations strategy (2025-2028), the NCF produced and released its own strategy 'A Game for Everyone 2025-2028' in April 2025 ahead of the 2025 season. The ambitious strategy supports the ECB vision to become the most inclusive team sport across England and Wales and focuses on two key areas of development.

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For the year ended 30th September 2025

- Grow, retain and enhance the core of the game
- Making cricket accessible to new people & communities

For the 2025-2026 financial year, the below priority areas continue to be of focus:

- Sustainable and thriving community cricket clubs.
- A clear player pathway for boys and girls in Norfolk Cricket.
- Make cricket accessible by breaking down barriers.
- Connect communities through cricket.

These key priority areas are to be underpinned by Good Governance, Safeguarding, EDI, Places, People, Strong Finance/Fundraising, IT/Marketing/Communication and Sustainability.

Achievements

We are particularly pleased to be able to report the following activity that took place during the 2024/2025 financial year (1st October 2024 to 30th September 2025).

- A record-breaking year for recreational cricket in Norfolk with 3,245 matches played in 2025 (as recorded on the ECB Play-Cricket website) compared to 2,636 in 2024.
- 2025 continued with a record number of junior teams playing cricket in Norfolk with 280 (up from 262 in 2024) teams playing a mixture of hardball and softball cricket. The 280 teams are made up from 56 clubs (52 clubs in 2024) running junior cricket which is an average of just over 5 teams per club.
- Women & Girls cricket continued to grow in 2025 with the NCF overseeing all open age and youth cricket offerings. This includes the women's hardball and softball leagues, along with the girls' softball and hardball leagues.
- Another strong year of delivery on the Chance to Shine Schools programmes. Delivery reached 2,000 hours of primary school engagement and over 180 hours in the girl's secondary schools programme.
- Chance to Shine Street programmes were successfully delivered in Thetford, Norwich and King's Lynn to young people who traditionally face barriers to getting active and may not be involved at cricket clubs. (A new centre is planned for Great Yarmouth starting in October 2025).

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For the year ended 30th September 2025

- The ECB Girls Proof of Concept programme (a state school cricket initiative) was removed in 2024/25, but we were able to use some ECB EDI funding to plug this gap and help us deliver a further 200 hours of state secondary school cricket in Norfolk covering 20 schools.
- Our National Programmes (All Stars/Dynamos) participants sign-ups plateaued for the first time since its launch in 2017. 2025 saw 1,186 children involved in All Stars and Dynamos Programmes with 28% of sign-ups being female.
- The continuation of our Boys and Girls County Age-Group programme, Emerging Players Programme and Centre of Excellence Programme. This includes 6 Boys CAG Teams and 5 Girls teams that played over 120 fixtures. 172 players involved within the junior player pathway.
- 2025 saw the continued growth of the Early Engagement Programme which covered Boys and Girls teams at Under 10 and Under 11. Over 100 players were involved in this programme.
- Our Women's team took part in the ECB Tier 3 Competition for the first time in 2025. With a squad of just over 20 players the team travelled to all corners of the country to play matches in the new ECB format.
- Walking Cricket continues to thrive in Norfolk with the original Norwich hub now joined by hubs in King's Lynn and Great Yarmouth.
- An initiative which first started in 2023, saw cricket sessions and opportunities for students from Easton/City College continue. Support continued in 2025 and the college had success in National Colleges T20 tournament where they came third.
- The success of the Over 40's Leagues and U19 Club T20 continues with club participation remaining healthy across both offerings. Both competitions concluded with finals days at the end of the season at Hethersett & Tas Valley CC.
- A healthy relationship continues with the open-age cricket leagues in Norfolk and 2025 continued to see positive trends which included more games played, few games conceded, and fewer games played with less than 22 players (helped by the good summer weather in 2025).
- Helped to train over 120 new coaches through ECB Coaching Courses.
- Across the ECB Coaching Courses and ECB Activator Training courses, we helped train 48 new female coaches which helps to diversify the coaching workforce across Norfolk.
- Helped all 39 ECB Clubmark clubs in Norfolk maintain accreditation with full ECB Safe Hands Management System adoption and compliance.
- We continued celebrate of Volunteers in Norfolk throughout the season with weekly recognition and other celebratory events including the end of season Grassroots awards.

The Norfolk Cricket Foundation continue to have a positive relationship with the England and Wales Cricket Foundation and once again, in 2025, we have received some outstanding feedback for the high standards that we uphold as a Foundation. This is testament to the hard work of the

Norfolk Cricket Foundation

For the year ended 30th September 2025

Officers and Foundation Trustees where we are currently meeting all of the required minimum standards as set out within the ECB County Partnership Agreement 'CPA'.

We are grateful to the ongoing support of the Friends of Norfolk Youth and ECB who both provide bursary programmes for those in the greatest need of financial support on an annual basis within Norfolk as we strive to make cricket to most inclusive team sport.

Workforce

This last year has seen impressive leadership from Lewis Denmark and commitment from the team. The Trustees would like to thank Lewis and the team for their ongoing energy, enthusiasm and commitment to growing the game in Norfolk.

A number of workforce changes have taken place over the last 12 months. The below is the current staff structure under Lewis Denmark's leadership:

F/T Cricket Development Director – Lewis Denmark

F/T Cricket Development Officer – Kevin Denmark

F/T Women & Girls Development Officer – Heather Musk

F/T Club & Community Officer – Andy Boocock

F/T Disability Development Officer – Abigail Sutherland

F/T Community Coach – Aaron Seekings

F/T Head of Performance Pathways – Neil Hornbuckle

F/T Assistant Head of Performance Pathways – Peter Minns

P/T Secretary – David Bowker

P/T Safeguarding Officer – Mark Campbell

P/T Chance to Shine & Coach Education Administrator – Sara Worley

P/T Women & Girls Programmes Officer – Jo Ticehurst

P/T Volunteer Development Officer – Neil Irons

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For the year ended 30th September 2025

The success of cricket in Norfolk extends far wider than the Foundation staff and Trustees and so we thank everyone involved including leagues, committees, clubs, coaches and volunteers. It is this collective workforce who make the huge difference.

It is also pertinent to recognise the financial assistance the Foundation has received over the year in addition to its core ECB funding. In particular, Chance to Shine, the Lords Taverners, MCC Foundation, Shell UK and Mr Cricket Hockey. Also, the individual sponsors of our County Age Groups.

We remain committed to maintaining positive relationships with the Norfolk County Cricket Club. Our Boys County Age Group Programme continues to produce players that represent the County Club, 2025 was no different with many of the Norfolk U18 Boys representing the Norfolk Lions and full Norfolk CCC team during the 2024 season.

A real highlight of 2025 saw Norfolk CCC win the NCCA T20 Competition for the first time (following their success in 2024 which saw them win the Knockout Trophy for the first time since 2009). Like 2024, it was again very pleasing to note that 11 players of the 12-person playing squad had come through the Norfolk Talent Pathway setup.

2025 saw the fourth annual showcase fixture take place with Kent visiting Sprowston Cricket Club in front of a healthy crowd in early August. Norfolk CCC look forward to welcoming Kent back again in 2026.

The Norfolk Cricket Foundation Women and Girls pathway remains closely linked to the London and East regional girl's pathway programme. The pathway setup operates under the Essex Cricket programme, but we are delighted to have strong representation in this setup. For 2025/2026 we have 1 academy player, and 5 players involved in the emerging players' programme. We're also thrilled one of our county women's players have been signed for Northants ahead of the 2026 season.

On the Boys front, we have a formal partnership with Northants CCC, and we're thrilled that we have 3 boys involved within their academy for the 2025/2026 programme following successful engagement in 2025.

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As a Foundation we are committed to continuing to explore the opportunities for collaborative working with other County Cricket Foundations in the London and East region along with other similar like for like counties across England and Wales. We want to continually learn from others and share the good practice that we have.

Financial Position

The Foundation recognises that in the current economic climate that we need to collectively explore ways to ensure that individuals are not prohibited from choosing cricket because of their financial situation and that our staff are remunerated appropriately to prevent unnecessary staff changes.

We are also mindful that businesses with whom we have previously engaged in sponsorship partnerships might not be in these financial times able to offer the same support and so we are committed to exploring different ways to gain funding for the game.

The Foundation has a risk register in place which helps to systematically identify, assess, track, and mitigate potential threats to the organisation. Funding is primarily sourced directly from ECB and its charitable partners (Chance to Shine, Lord's Taverners and MCC Foundation). There is a high risk to the running of the Foundation if this funding was to be removed but we do have systems in place to mitigate this including a 4 year funding agreement from ECB (up until January 2029) and agree 2-year funding agreements with Chance to Shine and Lord's Taverners which offers a certain amount of security. Regular meetings and KPIs are agreed with these partners with monitoring taking place quarterly throughout the year to ensure compliance is maintained against all standards. Staffing contracts are set out and agreed to work alongside these funding cycles. The Foundation are actively seeking ways to diversify income to become less reliant on ECB funding.

We have strong and robust policies and procedures in place to ensure that the Foundation meet all the ECB County Partnership Agreement (CPA) requirements including those key areas of the business which could cause significant reputational risk and possible loss of funding if not maintained. These areas include Safeguarding, EDI, Finance and Governance.

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The 2024/25 end of year accounts show a final position of a £23,335 surplus for the operating year. This took the actual unrestricted reserves position for the Foundation to a figure of £220,393 which leaves the Foundation in a healthy position. The Foundation had originally budgeted for a deficit during the 2024/25 financial year but due to additional ECB funding and one full-time staff member leaving the organisation mid-way through the year this saw a small surplus within the annual accounts. The vast majority of all restricted funding received by the Foundation is spent on day-to-day operational costs including staff and the delivery of recreational cricket in Norfolk. The 2024/25 saw the inclusion of some one-off costs as the organisation transferred legal status, name and branding from Norfolk Cricket Board Limited to Norfolk Cricket Foundation.

For the 2024-25 financial year the Foundation's reserves policy target was £75,000. This figure was set to cater for 3 months' operational costs if funding stopped. Since the financial year end the Trustees have re-visited this amount and, based upon increasing costs and the operations growth, have agreed for the figure to increase to £100,000.

The Trustees have also agreed to designate a further £100,000 towards further investment into recreational cricket in Norfolk in strategically important areas.

Free reserves at the year-end (being unrestricted funds excluding designated funds) amounted to £120,393, which exceeds updated policy target by £20,393. The Trustees are content with this figure, especially given the ever-increasing inflation costs and the flat line ECB core funding that is set to remain at the same amount until 2029.

Looking Forward

Following another outstanding year of delivery, it is time for the Norfolk Cricket Foundation to look forward and expand on this success. Having passed our first anniversary as a charity, if we are to deliver our ambitious strategy, we must challenge ourselves to take cricket to more people, in more communities and focus on the positive outcomes that the game can bring to so many in Norfolk. Whilst our core delivery and focus on the existing infrastructure will continue, it is now the right time for us to broaden our reach as we strive to create opportunities for people in Norfolk to have the opportunity to connect with cricket.

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For the year ended 30th September 2025

Norfolk's priorities have already been laid out, and these will shape the focus of the Norfolk team. The Foundation will continue to support staff by offering their expertise, super strengths, leadership and constructive challenge.

Jane wishes to personally thank everyone for their relentless commitment to making cricket a game for all in Norfolk over the time she has been the Chair. The Trustees want to place on record their thanks to Jane for her dedication to recreational cricket in Norfolk.

The directors confirm that the company has prepared this report in accordance with the small companies exemption under the Companies Act 2006.

Directors' insurance

The company has made qualifying third party indemnity provisions for the benefit of its directors during the year. These provisions remain in force at the reporting date.

Statement of responsibilities of the Trustees

The Trustees (who are also directors of Norfolk Cricket Foundation for the purposes of company law) are responsible for preparing the Trustees' annual 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 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 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.
- State whether applicable UK Accounting Standards and statements of recommended practice have been followed, subject to any material departures disclosed and explained in the financial statements.

Norfolk Cricket Foundation

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- Prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

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

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

Members of the charity guarantee to contribute an amount not exceeding £1 to the assets of the charity in the event of winding up. The total number of such guarantees at 30th September 2025 was £12. The Trustees are members of the charity but this entitles them only to voting rights. The Trustees have no beneficial interest in the charity.

These accounts have been prepared in accordance with the provisions applicable to companies subject to the small companies' regime.

The Trustees' annual report has been approved by the Trustees on 26th June 2026 and signed on their behalf by



Mr. D Vaughan

Chair and Director

Norfolk Cricket Foundation

Norfolk Cricket Foundation

For the year ended 30th September 2025

Independent examiner's report to the Trustees of Norfolk Cricket Foundation ('the Charity')

I report to the charity Trustees on my examination of the accounts of the Charity for the year ended 30 September 2025.

Responsibilities and basis of report

As the Trustees of the Charity (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 Charity are not required to be audited under Part 16 of the 2008 Act and are eligible for independent examination, I report in respect of my examination of the Charity'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 Charity'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 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 Charity 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.

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 Charity'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 Charity'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 Charity and the Charity's Trustees as a body, for my work or for this report.

Signed:

Mr F M E Shippam BSc FCA DChA

MA Partners LLP

Chartered Accountants

7 The Close

Norwich

Norfolk

NR1 4DJ

Dated: 26 June 2026

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Statement of financial activities (incorporating income and expenditure account)

		2025			Restated 2024
	Note	Restricted £	Unrestricted £	Total £	Total £
Income from:					
Donations and Legacies	4	511,997		511,997	366,603
Charitable activities	2		70,898	70,898	93,054
Fundraising			7,912	7,912	7,318
Other Trading Activities	3		72,049	72,049	80,163
Total income		511,997	150,859	662,856	547,138
Expenditure on:					
Raising Funds					
Charitable activities	5	458,544	180,977	639,521	531,691
Total Expenditure		458,544	180,977	639,521	531,691
Net Income/Expenditure) for the year		53,453	(30,118)	23,335	15,447
Transfers between funds		4,726	(4,726)		
Net Movement in Funds		58,179	(34,844)	23,335	15,447
Reconciliation of funds					
Total funds brought forward		56,000	255,237	311,237	295,790
Total Funds Carried forward	15	114,179	220,393	334,572	311,237

All of the above results are derived from continuing activities. There were no other recognized gains or losses other than those stated above

The notes on pages 21 to 35 form part of these financial statements

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For the year ended 30th September 2025

Balance sheet

	Note	2025		Restated 2024	
		£	£	£	£
Fixed assets					
Tangible assets					
Current assets					
Debtors	9	6,830		6,542	
Cash at bank and in hand	10	350,815		318,371	
Prepayments and accrued income	9	16,756		4,297	
		<u>374,401</u>		<u>329,210</u>	
Liabilities					
Creditors' amounts falling due within one year	11	25,076		14,848	
Accruals and deferred income	11	14,753		3,125	
		<u>39,829</u>		<u>17,973</u>	
Net current assets			334,572		311,237
Total assets less current liabilities			<u>334,572</u>		<u>311,237</u>
Creditors: amounts falling due after 1 year					
Accruals and deferred income					
Net assets			<u>334,572</u>		<u>311,237</u>
The funds of the charity					
Represented by:	15				
Restricted funds			114,179		56,000
Designated fund			100,000		-
Unrestricted funds			<u>120,393</u>		<u>255,237</u>
			<u>334,572</u>		<u>311,237</u>

The notes on pages 21 to 35 form part of these financial statements.

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The opinion of the directors is that the company is entitled to the exemptions conferred by section 477 of the Companies Act relating to small companies.

The directors acknowledge the following responsibilities.

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

Approved by the Trustees on 26th June 2026 and signed on their behalf by



Mr. D Vaughan
Chair



Mr. Giles Kerham
Trustee

Norfolk Cricket Foundation

For the year ended 30th September 2025

Statement of Cash Flows

	Note	Total Funds	Restated Prior Year funds
		£	£
Cash flows from operating activities:			
<i>Net cash provided by (used in) operating activities</i>		32,444	17,059
Cash flows from investing activities			
Dividends, interest and rents from investments			
Proceeds from the sale of property, plant and equipment			
Purchase of property, plant and equipment			
Proceeds from sale of investments			
Purchase of investments			
Net cash provided by/ (used in) investing activities			
Cash flows from financing activities			
Repayment of borrowing			
Cash inflows from new borrowing			
Receipt of endowment			
Net Cash provided by/ (used in) financing activities			
Change in cash and cash equivalents		32,444	17,059
Cash and cash equivalents at the beginning of the reporting period		318,371	301,312
Change in cash and cash equivalents due to exchange rate movements			
Cash and cash equivalents at the end of the reporting period		350,815	318,371

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Reconciliation of net income/ (expenditure) to net cash flow from operating activities

	2025	Restated 2024
	£	£
Net income/ (expenditure) for the reporting period (as per the statement of financial activities)	23,335	15,447
Adjustments for:		
Depreciation charges		
(Gains)/ Loss on investments		
Dividend, interest and rent from properties		
Loss/ (Profit) on sale of fixed assets		
Increase/ (Decrease in stocks)		
(Increase)/ decrease in debtors	(12,748)	2,755
Increase/ (decrease) in creditors	21,857	(1,143)
Net cash provided by (used in) operating activities	32,444	17,059

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Notes to the financial statements

1 Accounting policies

a) Statutory information

Norfolk Cricket Foundation is a charitable company limited by guarantee without share capital. The charity is governed by its Articles of Association dated 10th February 2011, subsequently amended on 14th January 2025. The charity was registered with the Charity Commission on 5th February 2025 with the registered charity number 1212016 and the registered company number 0752982. The principal address and registered office of Norfolk Cricket Foundation is Horsford Cricket club, Manor Park, Holt Road, Norwich, Norfolk, NR10 3AQ.

b) Basis of preparation

The financial statements have been prepared in accordance with the Statement of Recommended Practice for Charities (Charities SORP 2019) and FRS 102. Applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102), the Charities Act 2011 and the Companies Act 2006.

The company's functional currency is Sterling (£). All values are rounded to the nearest £1.

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

On 5th February 2025, the company was registered as a charity with the Charity Commission for England and Wales (charity number 1212016). Prior to this date, the entity operated as a non-charitable company and prepared its financial statements in accordance with FRS 105. From the date of registration, the company has applied the Charities Statement of Recommended Practice (SORP 2019) in conjunction with FRS 102, as required for entities preparing "true and fair" accruals accounts in the UK charity sector.

The financial statements for the year ended 30th September 2025 therefore reflect two phases of the entity's activities within a single accounting period:

- operations as a non-charitable company from 1st October 2024 to 4th February 2025; and

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For the year ended 30th September 2025

- operations as a registered charity from 5th February 2025 to 30th September 2025.

The Trustees consider that applying the Charities SORP for the full reporting period provides more relevant and reliable information to users and is consistent with the requirement that charities preparing accruals accounts follow the SORP.

c) Company Status

The charity is a company limited by guarantee. The directors of the company are the Trustees named on page 3. In the event of the charity being wound up, the liability in respect of the guarantee is limited to £1 per member of the charity.

d) Previous accounting policies

Up to the prior year, the entity prepared its financial statements in accordance with FRS 105, under which:

- income and expenditure were presented in a single profit and loss account;
- funds were not analysed between restricted, unrestricted and designated funds; and
- certain disclosures specific to charities (for example the Statement of Financial Activities format, detailed fund movements and certain governance disclosures) were not provided.

New accounting policies on becoming a charity:

From 5th February 2025, the entity's accounting policies have been aligned with the Charities SORP and FRS 102. Key changes include:

- presentation of all income and expenditure in a Statement of Financial Activities (SOFA) analysing activity between unrestricted, restricted and, where relevant, endowment funds;
- recognition and classification of funds according to the terms of donations, grants and other resource inflows;
- revised presentation of the balance sheet and related notes to comply with the SORP; and

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For the year ended 30th September 2025

- enhanced narrative disclosures in the Trustees' report covering public benefit, reserves policy and key risks.

The Trustees have applied the new charity accounting policies to the entire reporting period on a consistent basis, with necessary reclassifications and adjustments to comparative figures where required to achieve comparability. Where practicable, prior-year comparatives and opening balances have been restated to reflect the new policies (for example, the identification and separate presentation of restricted funds). Where full restatement has not been practicable, this fact has been disclosed, together with an explanation of the nature of the differences and their estimated effect.

Any material adjustment arising on transition have been recognised in funds at the start of the comparative period and are disclosed in note 21 to charity funds under the new policies.

e) Going Concern

The Trustees have assessed the charity's financial position and its plans for the foreseeable future, which is a period of at least twelve months from the date of approval of these financial statements. This review has considered the charity's reserves position, cash flow forecasts, expected income streams, in particular from ECB, and the potential impact of any known or anticipated risks.

Based on this assessment, the Trustees have concluded that there are no material uncertainties that cast significant doubt on the charity's ability to continue as a going concern. The financial statements have therefore been prepared on a going concern basis.

f) Fund accounting

All donations are deemed to be unrestricted, unless specified by the donor. Unrestricted funds comprise the accumulated surplus of the charity, as noted in the statement of financial Activities. These funds are available for use at the discretion of the Trustees of Norfolk Cricket Foundation.

Restricted funds are specifically assigned by the donor to support a particular project. Income from restricted donations will only be spent on the specified causes.

Norfolk Cricket Foundation

For the year ended 30th September 2025

g) Incoming resources

Income is measured when Norfolk Cricket Foundation has entitlement to the income, it can be reliably measured, and it is probable that the income will be received. Norfolk Cricket Foundation has various income streams:

- Donations and legacies: this relates to all income from regular donors. Donations from individuals and corporations are recognized on receipt, where there are no performance-related conditions which must be met.
- Grants: this relates to the England Cricket board support.
- Trading income: this relates to the income arising from coaching, match fees, tours and event income.
- Other income: relates to one off income arising during the year not related to any of the other income streams.

h) Expenditure

All expenditure is accounted for under the accruals basis and recognised when Norfolk Cricket Foundation has a legal or constructive obligation to make a payment. Norfolk Cricket foundation has various expenditure streams:

- Raising Funds: this relates to the costs incurred in attracting voluntary income such as running fundraising events and tours.
- Charitable activities: this relates to costs associated with the provision of services and facilities in accordance with our charitable aims.
- Other expenditure: comprises other costs including legal expenses.
- Support cost: these relate to the cost of providing support to Norfolk Cricket Foundation strategy by staff, as well as carried costs such as finance, IT, HR and governance.

All expenditure is inclusive of irrecoverable VAT.

Norfolk Cricket Foundation

For the year ended 30th September 2025

i) Operating Leases

All leases are operating leases and charged to expenditure over the lease period.

j) Tax

As a registered charity, the charitable company is exempt from taxation of its income and gains to the extent they fall within the charity exemptions in the Corporation Taxes Act 2010 on its activities since converting to a charity. For the period prior to this conversation date the activities remain subject to corporation tax on all profits.

k) 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.

l) Liabilities and provisions

Liabilities are recognized 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.

m) Financial Instruments

The charity only enters into basic financial instruments transactions that result from its normal operations. These consist principally of cash and bank balances, trade and other debtors, trade and other creditors, and any simple loans that may arise from time to time

n) Debtors

Trade and other debtors are recognised at the amount due after any provision for doubtful debts. Debtors are reviewed at the reporting date and an impairment loss is recognised when there is objective evidence that amounts due may not be recoverable

o) Pension Costs

Defined contribution pension plans are accounted for in the year in which contributions are payable. Differences arising between contributions payable and amounts actually paid are shown as either accruals or prepayments in the Balance Sheet.

Norfolk Cricket Foundation

For the year ended 30th September 2025

2 Charitable activities income

	2025	2024
Coaching match fees and courses	51,314	74,834
Affiliation fees	19,584	18,220
	<u>70,898</u>	<u>93,054</u>

3 Other Trading Activities

	2025	2024
Tours and events	44,406	51,118
Sundry income	27,643	29,045
	<u>72,049</u>	<u>80,163</u>

4 Donations and Legacies

2025	Unrestricted	Restricted	Total
England & Wales Cricket Board		413,322	413,322
Chance to Shine		68,846	68,846
Lord Taverners		29,829	29,829
Total	<u>0</u>	<u>511,997</u>	<u>511,997</u>

Restated 2024	Unrestricted	Restricted	Total
England & Wales Cricket Board		278,450	278,450
Chance to shine		59,790	59,790
Lord Taverners		28,363	28,363
Total	<u>0</u>	<u>366,603</u>	<u>366,603</u>

Norfolk Cricket Foundation

For the year ended 30th September 2025

5 Analysis of expenditure on charitable activities current period

	Recreational cricket	Chance to shine	Lord Taverners	Courses and tours	Club & Schools	2025 Total	Basis for Allocation
	£	£	£	£	£	£	
Direct charitable expenditure							
Salary	184,480	45,902	20,755	10,571	10,571	272,279	2
Employers NIC	17,667					17,667	1
Pension cost	8,906					8,906	1
ECB EDI fund	12,380					12,380	1
Women's & Girls	21,791				4,563	26,354	1
Pathway Cricket	98,758				528	99,286	1
Youth					7,129	7,129	1
Coach development				17,747		17,747	1
Club participation					5,706	5,706	1
CTS programmes		27,599				27,599	1
Disability programmes	75		7,731			7,806	1
Competitions					15,197	15,197	1
Pathway Tours				44,815		44,815	1
Travel costs	11,087		1,413	973	6,083	19,556	1
	355,144	73,501	29,899	74,106	49,777	582,427	
Support Costs							
Branding & advertising	15,775					15,775	1
Office Costs	5,294					5,294	1
Insurance	2,604					2,604	1
Professional fees	4,627					4,627	1
Hospitality	2,081					2,081	1
IT & Website	7,285					7,285	1
Broadband & phones	2,008					2,008	1
Printing & postage	6,040					6,040	1
Travel	2,836					2,836	1
Transactional fees	2,244					2,244	1
Subscriptions	842					842	1
Accountancy	5,142					5,142	1
Miscellaneous	316					316	1
	57,094					57,094	
Basis for allocation	(1)	Directly attributed					
	(2)	Headcount					

Norfolk Cricket Foundation

For the year ended 30th September 2025

6 Analysis of expenditure on charitable activities prior period (RESTATED)

	Recreation al cricket	Chance to shine	Lord Taverners	Courses and tours	Club & Schools	Restated 2024 Total	Basis of allocation
	£	£	£	£	£	£	
Direct charitable expenditure							
Salary	154,768	47,314	20,380			222,462	2
Employers NIC	13,408					13,408	1
Pension cost	7,512					7,512	1
ECB EDI fund	2,717					2,717	1
Women's & Girls	3,998					3,998	1
Pathway Cricket	112,910					112,910	1
Youth					5,281	5,281	1
Coach development				16,371		16,371	1
Club participation					5,324	5,324	1
CTS programmes		26,669				26,669	1
Disability programmes			7,095			7,095	1
Competitions					16,720	16,720	1
Pathway Tours				44,638		44,638	1
Travel costs	8,212		1,518	593	5,574	15,897	1
	303,525	73,983	28,993	61,602	32,899	501,002	
Support Costs							
Branding & advertising							1
Office Costs	6,149					6,149	1
Insurance	2,913					2,913	1
Hospitality	962					962	1
IT & Website	3,202					3,202	1
Broadband & phones	1,947					1,947	1
Printing & postage	1,389					1,389	1
Travel	1,273					1,273	1
Transactional fees	1,803					1,803	1
Subscriptions	644					644	1
Accountancy	2,040					2,040	1
Other Costs	8,367					8,367	1
	30,689					30,689	
Basis for allocation	(1)	Directly attributed					
	(2)	Headcount					

Norfolk Cricket Foundation

For the year ended 30th September 2025

7 Independent Examiners

	2025	2024
	£	£
Independent examiners fee	2,700	-

8 Employees

Analysis of Staff Costs

	2025	2024
	£	£
Wages and salaries	303,762	222,462
Social security costs	17,667	13,408
Employer pension costs	8,906	7,512
Total Costs	330,335	243,382

No employee earned over £60,000 during the year.

The average number of people, including directors, employed by the company during the year was as follows:

	2025	2024
	Number	Number
Employees	19	17

9 Debtors

	2025	2024
	£	£
Trade debtors	6,830	6,542
Prepayments and accrued Income	16,756	4,297
	23,586	10,839

Norfolk Cricket Foundation

For the year ended 30th September 2025

10 Cash and cash equivalents

	2025	2024
	£	£
Cash at Bank and in hand	350,815	318,371

11 Creditors

	2025	Restated 2024
	£	£
Trade creditors	13,812	4,008
Deferred Income	5,992	325
Other creditor	8,761	2,800
Taxation and NI	6,524	5,073
Accruals	4,740	5,767
	<u>39,829</u>	<u>17,973</u>

12 Related party transactions

There are no related party transactions in the year except as note in the Trustee's report regarding the provision of directors' liability insurance.

13 Trustees' remuneration

There were no payments to Trustees of remuneration, fees, emoluments or Trustee's expenses.

Norfolk Cricket Foundation

For the year ended 30th September 2025

14 Key management personnel

Key management personnel are those people who have authority and responsibility for planning, directing and controlling the activities of the charity, directly or indirectly, including any Trustee who receives remuneration for services and members of senior management to whom the Trustees have delegated significant authority for the day-to-day management of the charity.

The total employee benefits of the key management personnel for their services to the charity were as follows:

	2025	2024
Salaries and wages	55,135	52,584
Employer's national insurance	5,937	4,787
Employer's pension contributions	1,931	1,843
	<u>63,003</u>	<u>59,214</u>

15 Statement of funds

	Balance as 1 st October 2024	Income	Expenditure	Movement between funds	Balance at 30 th September 2025
	£	£	£	£	£
Unrestricted funds					
General funds	255,237	150,859	(180,977)	(104,726)	120,393
Designated Fund				100,000	100,000
Restricted Funds					
English & Wales Cricket Boards	56,000	413,322	(355,143)		114,179
Chance to shine		68,846	(73,502)	4,656	0
Lord Taveners		29,829	(29,899)	70	0
Total restricted	<u>56,000</u>	<u>511,997</u>	<u>(458,544)</u>	<u>4,726</u>	<u>114,179</u>
Total funds	<u>311,237</u>	<u>662,856</u>	<u>(639,521)</u>	<u>0</u>	<u>334,572</u>

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

Norfolk Cricket Foundation

For the year ended 30th September 2025

Designated funds a transfer of £100,000 from General funds was made at the year-end for funds allocated towards further investment into recreational cricket in Norfolk in strategically important areas.

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by donors.

Statement of funds – Prior period (Restated)

	Balance as 1 st October 2023	Income	Expenditure	Movement between funds	Balance at 30 th September 2024
	£	£	£	£	£
Unrestricted funds					
General funds	217,393	180,535	(127,867)	(14,824)	255,237
Restricted Funds					
English & Wales Cricket Boards	78,397	278,450	(300,847)		56,000
Chance to shine		59,790	(73,983)	14,193	0
Lord Taveners		28,363	(28,994)	631	0
Total restricted	78,397	366,603	(403,824)	14,824	56,000
Total funds	295,790	547,138	(531,691)	0	311,237

16 Analysis of net assets between funds – current period

	Restricted funds 2025 £	Unrestricted funds 2025 £	Designated funds 2025	Total 2025 £
Current Assets				
Debtors and accrued income		23,586		23,586
Cash at bank and in hand	128,932	121,883	100,000	350,815
Current Liabilities				
Accruals		(25,076)		(25,076)
Other income	(8,761)			(8,761)
Deferred Income	(5,992)			(5,992)
Total	114,179	120,393	100,000	334,572

Norfolk Cricket Foundation

For the year ended 30th September 2025

Analysis of net assets between funds – prior period (Restated)

	Restricted funds 2024 £	Unrestricted funds 2024 £	Total 2024 £
Current Assets			
Debtors and prepayments		10,838	10,838
Cash at bank and in hand	59,125	259,246	318,371
Current Liabilities			
Creditors and Accruals		(14,847)	(14,847)
Other creditor	(2,800)		(2,800)
Deferred Income	(325)		(325)
Total	56,000	255,237	311,237

17 Deferred Income

Deferred income relates to amounts received in advance for which the charity is not yet entitled to recognise income at the year end. The movement on deferred income during the year was as follows:

	2025	2024
As at 1 st October	325	4,512
Resources deferred during the year	5,992	325
Amounts released from previous periods	(325)	(4,512)
At 30 th September	5,992	325

18 Pension Commitments

The charity operates a defined contribution pension scheme for eligible employees. Contributions payable to the scheme are charged to the Statement of Financial Activities in the period to which they relate. At the balance sheet date, contributions amounting to £nil (2024 £nil) were outstanding and are included within creditors. During the year the charity made payments totaling £8,906 (2024 £7,512).

The charity has no further obligations beyond payment of the agreed contributions. Accordingly, there are no material pension liabilities other than any unpaid contributions outstanding at the reporting date.

Norfolk Cricket Foundation

For the year ended 30th September 2025

19 Operating Lease Commitments

At the balance sheet date, the charity had commitments under non-cancellable operating leases as follows:

	2025	2024
Due within one year	1,500	1,500
Due in more than one year	250	1,750

20 Changes in Net Debt

Net debt comprises cash and cash equivalents, bank overdrafts, borrowings and lease liabilities. The charity had no borrowings, overdrafts or lease liabilities during the year. Accordingly, net debt consists solely of the balance on the current bank account.

	2025	2024
Cash and cash equivalents at 1 st October	318,371	301,312
Cash Movement in year	32,444	17,059
Cash and cash equivalents at 30 th September	350,815	318,371

21 Material adjustments arising on transition

Reason for the restatement

In preparing these financial statements, the Trustees have reviewed the charity's income recognition policies to ensure full compliance with the Charities SORP (FRS 102) (second edition – October 2019), in particular the requirements of Module 5 "Recognition of income" and the criteria of entitlement, probability and measurement.

Historically, certain income amounts (principally grants/donations) were recognised as deferred income and carried forward in the balance sheet until the related expenditure was incurred, even where the charity had unconditional entitlement to the income at the reporting date. This treatment is not consistent with the SORP, which requires income to be recognised in the Statement of Financial Activities (SoFA) when the charity is entitled to the income, receipt is probable and the amount can be measured reliably, and only to defer income when there are specific performance-related conditions or other reasons why entitlement has not yet been achieved.

Norfolk Cricket Foundation

For the year ended 30th September 2025

The Trustees have therefore changed the charity's accounting policy so that income is only deferred where the SORP criteria for deferral are met. As a result, certain balances previously reported as deferred income have been reclassified and recognised as income in earlier reporting periods.

Basis of restatement and impact

In accordance with FRS 102 and the Charities SORP, this change in accounting policy has been applied retrospectively and the opening balance sheet as 1st October 2023 has been restated. The effect has been to reduce deferred income and increase restricted funds (or other relevant fund categories) at that date.

The impact of the restatement is summarised below:

- At 1st October 2023:
 - Deferred income decreased by £78,397.
 - Restricted funds increased by £78,397.
- For the year ended 30th September 2024:
 - Income from grants increased by £12,947.
 - Net movement in funds increased by £12,947.

There is no impact on total cash flows for any period.

Norfolk Cricket Foundation

For the year ended 30th September 2025

**NORFOLK CRICKET FOUNDATION
MANAGEMENT INFORMATION
FOR THE YEAR ENDED 30TH SEPTEMBER 2025**

Norfolk Cricket Foundation

For the year ended 30th September 2025

	2025			Restated 2024		
	Restricted £	Unrestricted £	`Total £	Restricted £	Unrestricted £	`Total £
Turnover						
England & Wales Cricket Board	413,322		413,322	278,450		278,450
Coaching/match fees/fundraising		78,810	78,810		100,372	100,372
Specific Grant Chance to Shine	68,846		68,846	59,790		59,790
Lord Taverner's Funding	29,829		29,829	28,363		28,363
Other income		27,643	27,643		29,045	29,045
Tour and event income		44,406	44,406		51,118	51,118
Total Income	511,997	150,859	662,856	366,603	180,535	547,138
Expenditure						
Representative Matches	53,590		53,590	54,510		54,510
Representative coaching	37,770		37,770	40,571		40,571
Emerging players	18,485		18,485	24,141		24,141
Other ECB projects	12,380		12,380	3,571		3,571
Coach Education		17,747	17,747		16,964	16,964
Chance to shine	27,599		27,599	26,668		26,668
Women's team	21,791	4,563	26,354	2,366		2,366
Disabled cricket	9,219		9,219	8,614		8,614
Tour and event expenses		44,815	44,815		44,638	44,638
Clubs		39,206	39,206		33,652	33,652
Salaries	277,710	21,142	298,852	243,383		243,383
Accountancy fees		5,142	5,142		2,040	2,040
Bank charges		2,244	2,244			0
Other and central costs		46,118	46,118		30,573	30,573
	458,544	180,977	639,521	403,824	127,867	531,691
Profit/(loss) for the year	53,453	(30,118)	23,335	(37,221)	52,667	15,447