REGISTERED COMPANY NUMBER: CE006861 (England and Wales)
REGISTERED CHARITY NUMBER: 1165948

REPORT OF THE TRUSTEES AND

FINANCIAL STATEMENTS

FOR THE YEAR ENDED 30TH SEPTEMBER 2023

FOR

BERKSHIRE CRICKET COMMUNITY FOUNDATION

Richardson Jones
Chartered Accountants &
Registered Auditors
Mercury House
19-21 Chapel Street
Marlow
Buckinghamshire
SL7 3HN

BERKSHIRE CRICKET COMMUNITY FOUNDATION

CONTENTS OF THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30TH SEPTEMBER 2023

	Page
Reference and Administrative Details	1
Report of the Trustees	2 to 6
Report of the Independent Auditors	7 to 8
Statement of Financial Activities	9
Balance Sheet	10
Cash Flow Statement	11
Notes to the Cash Flow Statement	12
Notes to the Financial Statements	13 to 20
Detailed Statement of Financial Activities	21 to 22

BERKSHIRE CRICKET COMMUNITY FOUNDATION

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

TRUSTEES	J Bolan (resigned 9.3.23) G Riaz S Spencer-Jones T Hussain D Peaple (resigned 30.3.23) N D Brewster M Lane O Majid M Simmons I M Wood-Smith S M Bartlett (appointed 8.12.22) (resigned 5.10.23) J Haines (appointed 31.5.23)
REGISTERED OFFICE	The Cricket Pavilion Enborne Street Newbury Berkshire RG14 6TW
REGISTERED COMPANY NUMBER	CE006861 (England and Wales)
REGISTERED CHARITY NUMBER	1165948
INDEPENDENT AUDITORS	Richardson Jones Chartered Accountants & Registered Auditors Mercury House 19-21 Chapel Street Marlow Buckinghamshire SL7 3HN
BANKERS	Metro Bank PLC One Southampton Row London WC1B 5HA

Day-to-day management
The trustees delegate day-to-day management to Mark Roche, the charity's Chief Executive.

BERKSHIRE CRICKET COMMUNITY FOUNDATION

REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 30TH SEPTEMBER 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 30th 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).

Introduction

The scale and breadth of our work continued to grow, with a greater focus during this period on the 'Cricket for good' element of our activities, looking to provide the most opportunities to those with the least. This was achieved by both reprofiling some existing activities into areas of high deprivation and introducing new programmes to support under-represented communities. The growth in these areas will increase the diversity of participants across the County and will help us to work towards our mission of 'More People, More Places, More Cricket'.

OBJECTIVES AND ACTIVITIES

Objectives and aims

Berkshire Cricket Community Foundation (Berkshire Cricket) is a Charitable Incorporated Organisation (CIO) and its constitution states that its objects are "for the benefit of the public generally and, in particular, the inhabitants of Berkshire and its surrounding areas:

1.1 to promote community participation in healthy recreation, in particular by providing and assisting in providing facilities for and the organising the playing of cricket and other sport and games capable of promoting health.

1.2 to provide and assist in providing facilities for sport, recreation and other leisure time occupation of such persons who have need for such facilities by reason of their youth, age, infirmity or disablement, poverty, or social economic circumstances or for the public at large in the interest of social welfare with the object of improving their condition of life.

1.3 to advance the education of children and young people through such means as the trustees think fit; and

1.4 such charitable purposes for the public benefit as are exclusively charitable according to the laws of England and Wales as the trustees may from time to time determine."

Significant activities

The charity performs a wide range of cricket activities to achieve these objectives and the trustees have regard to the Charity Commission guidance on public benefit. Activities are split into pillars of:

Participation & Growth - Schools, Community, Clubs - which delivers:
- Chance to Shine programme in Primary and Secondary Schools and in Communities (Street Cricket)
- Marylebone Cricket Club Foundation (MCCF) Hubs across the county to provide free coaching for state-educated children aged 12-16.
- Training courses (often subsidised) to develop the cricket workforce - both volunteers and otherwise
- Diverse Communities programmes in Slough and Reading, providing 'non-traditional' opportunities for children and adults to access cricket activities and engage with organised programmes
- All Stars & Dynamos which offers an initial route into Cricket for children aged 5-11, based at clubs but also in areas of high deprivation and inactivity
- Activity across the SEND schools within the County, linking with Super 1s weekly Hub sessions

Performance Cricket with Boys and Girls Pathways and the Men's and Women's County First Team and includes delivering:
- High level coaching to boys and girls in the Performance Pathway
- Tailored, specialist coaching for those players identified as having high potential
- Development programme for players at the younger end of the pathway (Under 10-Under 13)

Public benefit

The trustees are all familiar with and have regard to the Charity Commission guidance "The Essential Trustee: what you need to know, what you need to do" as well as the guidance on "Public Benefit".

STRATEGIC REPORT

Achievement and performance

Schools

Competition opportunities was again a key focus of our Schools programme, with nearly 50 events taking place across the period - this covered all Primary age groups from Year 1 through to Year 6 children. The coaching delivery programme reached over 100 individual Primary Schools, with half of these receiving a full School programme (6 weeks) and the others having engagement days. Over 10,000 children benefited directly from our activities, with over one third of these being from a diverse ethnicity and two thirds in Town/Urban areas. In all, over 3,000 hours of activity were delivered across the Schools network.

Clubs

Improvement in facilities was again a key focus of the club support programme, with over £100K invested in club facilities to improve and expand club facilities with a focus on match-play and training surfaces.
The growth of the cricket workforce (coaches, umpires, scorers, ground-staff, and committee volunteers) continued to grow with over 350 individuals attending a training courses across the year. Bursaries were provided to support individuals from underrepresented groups who wanted to gain a coaching qualification, looking to remove/reduce the financial barrier - over 100 people receive this support, all of whom were either female or from a diverse ethnicity.
All Stars Cricket and Dynamos Cricket continued to be delivered across the Club network, with 34 clubs being part of these initiatives.
Women & Girls cricket continued to flourish, with 34 of our clubs now having an offer for Women and/or Girls.
Youth Competitions yet again saw an increase in team entries, with one third of the teams being Girls only teams.

Community

Our Hub Cricket programme continued to deliver free coaching and match-play to children who attend State School, with over 400 children attending trials and 240 of these selected into squads for the winter programme and Summer match-play. The Reading Under 16 Hub won the National Cup with the final played at Lords Cricket Ground.
The Street Tapeball offer provided over 300 children with weekly free sessions, across 10 venues, and competition days in school holidays.
All Stars Cricket and Dynamos Cricket was delivered in community settings to provide children in receipt of free school meals with the opportunity to take part in these activities without any financial contribution - over 400 children benefitted from these programmes across the summer.
Our work in Reading increased to establish two 'hubs' where youth cricket has been introduced to fill the gap in provision in this locality.

Disability

Our work in the disability sphere increased to record levels, with direct provision to 12 SEND Schools and festival days for schools to compete with and against each other. The growth of our Super 1s Hubs, in partnership with the Lords Taverners, saw us establish three hubs across the County providing weekly cricket sessions for young people with disabilities. The inaugural Super 1s Festival saw our three hubs compete against each other, and we also won a tri county competition with one of our hubs.

Male Performance

Our Male Performance programme continued to deliver success, with the Men's First XI retaining the NCCA Trophy with victory over Cumbria for the fourth consecutive time. The Under 18 Boys team retained the ECB T20 Trophy, and players continued to be transitioned into the professional game through our links with first class counties. Over the last four years Berkshire have provided circa 20% of the players from National Counties into both first class academies and making first class debuts.

Female Performance

Our links with Southern Vipers continued to prove successful, with 8 players forming the regional Emerging Players Programme, and continued support to the coaching team has brought huge benefits. The additional contact time that our coaches have with the talented players through our Extra Provision Group has been key to the progression of our players. The Girls pathway is growing at the younger age, which will increase the talent pool throughout over the next few years.

Investment In Staff

Alongside supporting staff through financial remuneration, we have also commenced a series of team days which have covered group and individual CPD, along with supporting performance staff to access further coaching qualifications (Advanced and Specialist courses) and Participation staff to deliver Coach Development.

STRATEGIC REPORT

Financial review

Financial position

Overall, income was £982,246 and spend of £954,016 - a surplus of £28,230. Of this surplus, £19,929 is restricted and the unrestricted reserves have increased by £8,301.
Our unrestricted reserves at 30th September 2023 now stand at £88,191. Together with £83,333 rent reserve which is non-cash and held against the equivalent pre-payment and the £85,000 held and designated in case of shutdown this totals the £256,524 shown on the balance sheet.
The trustees are budgeting to invest the non-designated reserve of £88,191 over the next 3-5 years.

Principal funding sources

Funding for these activities comes from a variety of funders but the main two which are split out in the accounts below are the England & Wales Cricket Trust (E&WCT, £461K) and Chance to Shine (£151K). We also received £23K from Lords Taverners.
We are grateful to all our funders, large and small.

Reserves policy

The charity will set aside a sum by way of a reserve against unforeseen contingencies.
The purpose of the reserve is to mitigate against negative risk or provide working capital in case of positive risk or opportunity so we can:
A - Meet contractual liabilities in the event of the organisation shutting down
B - Meet programme expenses (including overheads) in the event of failure of programme funder (where we believe the programme should continue in the absence of the programme funder) or where the programme funder pays in arrears
C - Fulfil our organisation values with respect to stability of employment for staff (given multiple time bound programme funding agreements)
D - Cover costs such as long-term sickness and maternity pay as required.

Principal risks and uncertainties

The current funding contract with the England & Wales Cricket Board expires on the 31st January 2025, with the details of the 2025-29 agreement due in May 2024. Early indication is that funding is likely to increase rather than decrease.

Future plans

We aim to grow and strengthen the game, support communities, and inspire the county. We will:
- Lead and develop the cricket network within Berkshire
- Provide enjoyable, inclusive, and accessible programmes
- Establish and maintain a governance structure to sustain and protect cricket in Berkshire
- Create a player pathway that enables players to reach their potential
- Use cricket to engage with new communities

We have prioritised the following pillars to achieve this:
- Strong foundations
- Normalise Women & Girls' Cricket
- High performing county teams
- More people, more places
- It is not just cricket

These pillars each have separate ambitions and action plans.

This is then supported by a continued focus on support pillars:
- Good Governance
- Financial Sustainability
- Motivated People
- Strong Partnerships
- Inspiring Offers.

Each of these support pillars have ambitions and action plans.

The ambition and strategy of the Berkshire Cricket are set out in a five-year strategy document approved by the Board and agreed with the ECB, who provide approximately 50% of the Charity's source of funds.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The charity is controlled by its governing document, a constitution, and constitutes a Charitable Incorporated Organisation, as defined by the Charities Act 2011.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Recruitment and appointment of new trustees

The charity has a Nominations Committee which is comprised of Trustees and the CEO, and they are responsible for recruitment and appointment of new trustees as well as succession planning and appointment of senior executives (CEO and FD).

Organisational structure

The Board of Trustees is skills-based and must have 8-12 members. At least 30% must be of the minority gender and one of ethnic origin.

There is an annual appraisal of the Board and the Chair, as well as an annual skills matrix review to guide this work.

There is a Finance, Risk, Audit and Governance committee comprised of two to four trustees, the Chief Executive and Finance Director, which meets four times each year to review the forecast v. budget in detail, review and propose any updates to finance-related policies and the Risk Register and to ensure the audit and governance work is compliant.

There is also a Nominations Committee comprised of two to four trustees which oversees executive and board recruitment, remuneration and non-finance polices.

Decision making

Key strategic decisions are discussed and agreed by the full Board of Trustees, and this includes setting the five-year strategy, developing plans and policies, assessing the risk framework, and approving the annual budget.

The Management team is then tasked with delivering on these objectives and plans within the approved budget.

Induction and training of new trustees

There is an induction document and process which helps to guide the new trustee in the first weeks/months of their appointment. This includes, but is not limited to a historical background, review of five-year strategy, financial overview, EDI & Safeguarding training, governance requirements of both Charity Commission and our main funders.

Key management remuneration

The remuneration policy covers all staff, including key management. The salary bands have been developed using external benchmarking and internal affordability. The Chair of the Board is responsible for the annual appraisal of the CEO and FD which leads to a remuneration proposal. This goes first to the Nominations Committee then to the Finance, Risk, Audit & Governance committee to check affordability and then to the full Board for final approval.

England Cricket Board (ECB) Governance

Berkshire Cricket complies with the Charity Commission Governance as well as with the Silver Tier of the Governance Framework of our main funder. The County Partnership Agreement (CPA), which regulates the relationship with the primary funder, and has now been agreed and signed, and we are committed to continuing to meet the CPA Standards and Silver Tier Governance. A greater focus has, quite rightly, been put onto safeguarding, and the appointment of a member of staff to oversee this along with a Board Champion shows our commitment to this. With the County Club now fully integrated into the Foundation structure, both the County Board and County Club are fully compliant with the ECB requirements for both safeguarding and governance.

Organisational Development

The staffing structure comprised of a total of 19 staff at the end of the fiscal, with clear areas of responsibility and alignment to the Countywide Plan and Board of Trustees. The growth in staff numbers reflects the increase in the number and scale of the programmes that we run.

BERKSHIRE CRICKET COMMUNITY FOUNDATION

REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 30TH SEPTEMBER 2023

STATEMENT OF TRUSTEES' RESPONSIBILITIES
The trustees are responsible for preparing the Report of the Trustees and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

The law applicable to charities in England & Wales requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources of the charity for that period.

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

o select suitable accounting policies and then apply them consistently;
o observe the methods and principles in the Charities SORP 2019 (FRS 102);
o make judgements and estimates that are reasonable and prudent;
o state whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements;
o prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

The trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Charities Act 2011, the Charities (Accounts and Reports) Regulations 2008 and the provisions of the trust deed. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

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

AUDITORS
The auditors, Richardson Jones, will be proposed for re-appointment at the forthcoming Annual General Meeting.

Report of the trustees, incorporating a strategic report, approved by order of the board of trustees, as the company directors, on ...28TH MAY 2024... and signed on the board's behalf by:

.....
N D Brewster - Trustee

REPORT OF THE INDEPENDENT AUDITORS TO THE TRUSTEES OF BERKSHIRE CRICKET COMMUNITY FOUNDATION

Opinion

We have audited the financial statements of Berkshire Cricket Community Foundation (the 'charity') for the year ended 30th September 2023 which comprise Statement of Financial Activities, Balance Sheet, Cash Flow Statement and notes to the financial statements, including significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102 The Financial Reporting Standard applicable in the UK and Republic of Ireland (United Kingdom Generally Accepted Accounting Practice).

In our opinion the financial statements:
o give a true and fair view of the state of the charity's affairs as at 30th September 2023, and of its incoming resources and application of resources, including its income and expenditure, for the year then ended;
o have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
o have been prepared in accordance with the requirements of the Charities Act 2011.

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the auditor responsibilities for the audit of the financial statements section of our report. We are independent of the charity in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Conclusions relating to going concern

In auditing the financial statements, we have concluded that the trustees' use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the charity's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the trustees with respect to going concern are described in the relevant sections of this report.

Other information

The other information comprises the information included in the Report of the Trustees, other than the financial statements and our auditor's report thereon. The trustees are responsible for the other information. Our opinion on the financial statements does not cover the other information and we do not express any form of assurance conclusion thereon.

Our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the course of the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether this gives rise to a material misstatement in the financial statements themselves. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact. We have nothing to report in this regard.

Matters on which we are required to report by exception

We have nothing to report in respect of the following matters in relation to which the Charities (Accounts and Reports) Regulations 2008 require us to report to you if, in our opinion:

o the information given in the trustees' report is inconsistent in any material respect with the financial statements; or
o sufficient accounting records have not been kept; or
o the financial statements are not in agreement with the accounting records; or
o we have not received all the information and explanations we require for our audit.

Responsibilities of trustees

As explained more fully in the trustees' responsibilities statement [set out on page 6], the trustees are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the trustees are responsible for assessing the charity's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the trustees either intend to liquidate the charity or to cease operations, or have no realistic alternative but to do so.

REPORT OF THE INDEPENDENT AUDITORS TO THE TRUSTEES OF BERKSHIRE CRICKET COMMUNITY FOUNDATION

Auditor responsibilities for the audit of the financial statements
We have been appointed as auditor under section 145 of the Charities Act 2011 and report in accordance with the Act and relevant regulations made or having effect thereunder.

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

Irregularities, including fraud, are instances of non-compliance with laws and regulations. We design procedures in line with our responsibilities, outlined above, to detect material misstatements in respect of irregularities, including fraud. The extent to which our procedures are capable of detecting irregularities, including fraud is detailed below.

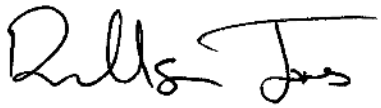
We gained an understanding of the legal and regulatory framework applicable to Berkshire Cricket Community Foundation and the charity sector in which it operates, and considered the risk of acts by the charity that were contrary to applicable laws and regulations, including fraud. We designed audit procedures to respond to the risk, recognising that the risk of not detecting material misstatement due to fraud is higher than the risk of not detecting one from error, as fraud may involve deliberate concealment by, for example, forgery or intentional misrepresentations, or through collusion.

We focused on laws and regulations which could give rise to material misstatement in the financial statements, including, but not limited to, the Charities Act 2011 and UK tax legislation. Our procedures included:
- agreeing the financial statement disclosures to underlying supporting documentation.
- conducting a review of minutes of the trustees meetings.
- testing the authorisation of expenditure and the implementation of financial controls.
- enquiries of management regarding known or suspected instances of non-compliance with laws and regulations and fraud.
- understanding of management's internal controls designed to prevent and detect irregularities.

Because of the inherent limitations of an audit, there is a risk that we will not detect all irregularities, including those leading to a material misstatement in the financial statements or non-compliance with regulation. This risk increases the more that compliance with a law or regulation is removed from the events and transactions reflected in the financial statements, as we will be less likely to become aware of instances of non-compliance. The risk is also greater regarding irregularities occurring due to fraud rather than error, as fraud involves intentional concealment, forgery, collusion, omission or misrepresentation.

A further description of our responsibilities is available on the FRC's website at www.frc.org.uk/library/standards-codes-policy/audit-assurance-and-ethics/auditors-responsibilities-for-the-audit. This description forms part of our auditor's report.

Use of our report
This report is made solely to the charity's trustees, as a body, in accordance with Part 4 of the Charities (Accounts and Reports) Regulations 2008. Our audit work has been undertaken so that we might state to the charity's trustees those matters we are required to state to them in an auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charity and the charity's trustees as a body, for our audit work, for this report, or for the opinions we have formed.



for and on behalf of Richardson Jones Ltd (Statutory Auditor)
Chartered Accountants & Registered Auditors
Eligible to act as an auditor in terms of Section 1212 of the Companies Act 2006
Mercury House
19-21 Chapel Street
Marlow
Buckinghamshire
SL7 3HN

Date: 28/5/24

BERKSHIRE CRICKET COMMUNITY FOUNDATION

STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 30TH SEPTEMBER 2023

	Notes	Unrestricted funds £	Restricted funds £	30.9.23 Total funds £	30.9.22 Total funds £
INCOME AND ENDOWMENTS FROM					
Donations and legacies	2	16,916	11,614	28,530	25,643
Charitable activities	4				
Charitable activities		460,331	487,717	948,048	854,167
Investment income	3	2,323	-	2,323	624
Other income		3,345	-	3,345	5,110
Total		482,915	499,331	982,246	885,544
EXPENDITURE ON					
Raising funds	5	17,910	3,077	20,987	11,695
Charitable activities	6				
Charitable activities		456,682	476,347	933,029	954,482
Total		474,592	479,424	954,016	966,177
NET INCOME/(EXPENDITURE)		8,323	19,907	28,230	(80,633)
Transfers between funds	17	(22)	22	-	-
Net movement in funds		8,301	19,929	28,230	(80,633)
RECONCILIATION OF FUNDS					
Total funds brought forward		248,223	25,071	273,294	353,927
TOTAL FUNDS CARRIED FORWARD		256,524	45,000	301,524	273,294

CONTINUING OPERATIONS
All income and expenditure has arisen from continuing activities.

The notes form part of these financial statements

BERKSHIRE CRICKET COMMUNITY FOUNDATION

BALANCE SHEET
30TH SEPTEMBER 2023

	Notes	30.9.23 £	30.9.22 £
CURRENT ASSETS			
Debtors: amounts falling due within one year	12	139,312	112,474
Debtors: amounts falling due after more than one year	12	73,333	83,333
Cash at bank		199,847	170,688
		412,492	366,495
CREDITORS			
Amounts falling due within one year	13	(31,713)	(73,021)
NET CURRENT ASSETS		380,779	293,474
TOTAL ASSETS LESS CURRENT LIABILITIES		380,779	293,474
ACCRUALS AND DEFERRED INCOME	15	(79,255)	(20,180)
NET ASSETS		301,524	273,294
FUNDS	17		
Unrestricted funds:			
Lease Fund		83,333	93,333
Berkshire Cricket Foundation General		88,191	69,890
Designated shut-down reserve		85,000	85,000
		256,524	248,223
Restricted funds		45,000	25,071
TOTAL FUNDS		301,524	273,294

These financial statements have been audited under the requirements of Section 145 of the Charities Act 2011.

The financial statements were approved by the Board of Trustees and authorised for issue on ....28th Mar 2024.... and were signed on its behalf by:

.....
N D Brewster - Trustee

The notes form part of these financial statements

BERKSHIRE CRICKET COMMUNITY FOUNDATION

CASH FLOW STATEMENT
FOR THE YEAR ENDED 30TH SEPTEMBER 2023

	Notes	30.9.23 £	30.9.22 £
Cash flows from operating activities			
Cash generated from operations	1	26,836	(81,843)
Net cash provided by/(used in) operating activities		26,836	(81,843)
Cash flows from investing activities			
Interest received		2,323	624
Net cash provided by investing activities		2,323	624
Change in cash and cash equivalents in the reporting period		29,159	(81,219)
Cash and cash equivalents at the beginning of the reporting period		170,688	251,907
Cash and cash equivalents at the end of the reporting period		199,847	170,688

The notes form part of these financial statements

NOTES TO THE CASH FLOW STATEMENT
FOR THE YEAR ENDED 30TH SEPTEMBER 2023

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

	30.9.23	30.9.22
	£	£
Net income/(expenditure) for the reporting period (as per the Statement of Financial Activities)	28,230	(80,633)
Adjustments for:		
Interest received	(2,323)	(624)
Increase in debtors	(16,838)	(16,717)
Increase in creditors	17,767	16,131
Net cash provided by/(used in) operations	26,836	(81,843)

2. ANALYSIS OF CHANGES IN NET FUNDS

	At 1.10.22	Cash flow	At 30.9.23
	£	£	£
Net cash			
Cash at bank	170,688	29,159	199,847
Total	170,688	29,159	199,847

The notes form part of these financial statements

1. ACCOUNTING POLICIES

Basis of preparing the financial statements
The financial statements of the charity, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland ' and the Charities Act 2011. The financial statements have been prepared under the historical cost convention, as modified by the revaluation of certain assets.

Going Concern
At the balance sheet date, the charity had an excess of current assets over current liabilities and net assets of £301,524 (2022: £273,294). The financial statements have been prepared on a going concern basis as the trustees believe that no material uncertainties exist. The trustees have considered the level of funds held and the expected level of income and expenditure for 12 months from authorising these financial statements. The budgeted income and expenditure is sufficient with the level of reserves for the charity to be able to continue as a going concern.

Income
All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

Interest receivable
Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the charity; this is normally upon notification of the interest paid or payable by the Bank.

Expenditure
Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Taxation
The charity is exempt from corporation tax on its charitable activities.

Fund accounting
Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

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

Pension
The charity operates a defined contribution pension scheme and has paid into this auto-enrolment compliant group scheme since April 2017. Contributions payable to the pension scheme are charged to the Statement of Financial Activities in the period to which they relate.

continued...

2. DONATIONS AND LEGACIES

	30.9.23	30.9.22
	£	£
Donations	28,530	25,643

3. INVESTMENT INCOME

	30.9.23	30.9.22
	£	£
Deposit account interest	2,323	624

4. INCOME FROM CHARITABLE ACTIVITIES

	Activity	30.9.23	30.9.22
		£	£
Charitable Activities	Charitable activities	948,048	854,167

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

	30.9.23	30.9.22
	£	£
England & Wales Cricket Trust	460,776	415,973
Chance to Shine	151,064	126,140
Sport England	9,972	-
	621,812	542,113

5. RAISING FUNDS

Raising donations and legacies

	30.9.23	30.9.22
	£	£
Fundraising Expenses	20,987	11,695

6. CHARITABLE ACTIVITIES COSTS

	Direct Costs	Support costs (see note 7)	Totals
	£	£	£
Charitable activities	547,724	385,305	933,029

7. SUPPORT COSTS

	Management	Finance	Information technology
	£	£	£
Charitable activities	335,226	3,264	10,419

continued...

7. SUPPORT COSTS - continued

	Other	Governance costs	Totals
	£	£	£
Charitable activities	26,082	10,314	385,305

8. NET INCOME/(EXPENDITURE)

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

	30.9.23	30.9.22
	£	£
Auditors' remuneration	7,260	3,540

9. TRUSTEES' REMUNERATION AND BENEFITS

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

Trustees' expenses

Total expenses reimbursed to 5 of the trustees during the year ended 30 September 2023 was £1,596.06 (2022 £1,927.67). The nature of the expenses was that of governance costs, travelling, mileage claims and match catering expenses and all trustees had their expenses reimbursed by the charity during the year.

10. STAFF COSTS

No employee received a salary at a rate of more than £60,000 per annum in the period.

The average numbers of staff during the year was 19 (2022: 20).

11. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted funds	Restricted funds	Total funds
	£	£	£
INCOME AND ENDOWMENTS FROM			
Donations and legacies	21,521	4,122	25,643
Charitable activities			
Charitable activities	462,555	391,612	854,167
Investment income	624	-	624
Other income	5,110	-	5,110
Total	489,810	395,734	885,544
EXPENDITURE ON			
Raising funds	11,695	-	11,695
Charitable activities			
Charitable activities	535,752	418,730	954,482
Total	547,447	418,730	966,177
NET INCOME/(EXPENDITURE)	(57,637)	(22,996)	(80,633)
Transfers between funds	(124)	124	-
Net movement in funds	(57,761)	(22,872)	(80,633)

continued...

11. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES - continued

	Unrestricted funds £	Restricted funds £	Total funds £
RECONCILIATION OF FUNDS			
Total funds brought forward	305,984	47,943	353,927
TOTAL FUNDS CARRIED FORWARD	248,223	25,071	273,294

12. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	30.9.23 £	30.9.22 £
Trade debtors	116,797	69,095
Other debtors	-	24,808
Prepayments and accrued income	22,515	18,571
	139,312	112,474

Debtors falling due after more than one year is represented by prepaid rent of £73,333.

13. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	30.9.23 £	30.9.22 £
Trade creditors	12,845	16,006
Social security and other taxes	-	12,418
Credit Card	(44)	330
Pension Fund	-	4,748
Other creditors	-	24,808
Accrued expenses	18,912	14,711
	31,713	73,021

14. LEASING AGREEMENTS

Minimum lease payments under non-cancellable operating leases fall due as follows:

	30.9.23 £	30.9.22 £
Within one year	10,000	10,000
Between one and five years	13,333	23,333
	23,333	33,333

The lease agreement with Falkland Cricket Club (FCC) was signed in January 2021 and an annual rent agreed at an initial rate of £10,000 per annum. The term is 11 years beginning January 2021 and ending January 2032. The break date is February 2026.

It is agreed between BCCF and FCC that each annual rent payment made by BCCF to FCC under the lease shall be considered a repayment of the £110,000 loan under the terms of the loan agreement dated July 2020.

continued...

15. ACCRUALS AND DEFERRED INCOME

	30.9.23	30.9.22
	£	£
Deferred income	79,255	20,180

At 1 October 2022 the balance on deferred income was £20,180. Additions during the year were £79,255 and £20,180 was released to income. At 30 September 2023 the balance on deferred income was £79,255.

Income has been deferred for:
Coaching delivered after the year-end.
ECB Emerging Player Programme funding October 2023 to September 2024.
ECB Funds4Runs funding Autumn 2023
Women's Softball Winter 23/24

16. ANALYSIS OF NET ASSETS BETWEEN FUNDS

	Unrestricted funds	Restricted funds	30.9.23 Total funds	30.9.22 Total funds
	£	£	£	£
Current assets	367,492	45,000	412,492	366,495
Current liabilities	(31,713)	-	(31,713)	(73,021)
Accruals and deferred income	(79,255)	-	(79,255)	(20,180)
	256,524	45,000	301,524	273,294

17. MOVEMENT IN FUNDS

	At 1.10.22	Net movement in funds	Transfers between funds	At 30.9.23
	£	£	£	£
Unrestricted funds				
Lease Fund	93,333	-	(10,000)	83,333
Berkshire Cricket Foundation General	69,890	9,148	9,153	88,191
England & Wales Cricket Trust	-	(825)	825	-
Designated shut-down reserve	85,000	-	-	85,000
	248,223	8,323	(22)	256,524
Restricted funds				
England & Wales Cricket Trust	12,906	16,093	-	28,999
BCF Restricted	12,165	3,814	22	16,001
	25,071	19,907	22	45,000
TOTAL FUNDS	273,294	28,230	-	301,524

continued...

17. MOVEMENT IN FUNDS - continued

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
Berkshire Cricket Foundation General	308,925	(299,777)	9,148
England & Wales Cricket Trust	173,990	(174,815)	(825)
	482,915	(474,592)	8,323
Restricted funds			
England & Wales Cricket Trust	286,786	(270,693)	16,093
Chance to Shine	148,764	(148,764)	-
BCF Restricted	63,781	(59,967)	3,814
	499,331	(479,424)	19,907
TOTAL FUNDS	982,246	(954,016)	28,230

Comparatives for movement in funds

	At 1.10.21 £	Net movement in funds £	Transfers between funds £	At 30.9.22 £
Unrestricted funds				
Lease Fund	103,333	(10,000)	-	93,333
Berkshire Cricket Foundation General	117,651	(47,761)	-	69,890
England & Wales Cricket Trust	-	124	(124)	-
Designated shut-down reserve	85,000	-	-	85,000
	305,984	(57,637)	(124)	248,223
Restricted funds				
England & Wales Cricket Trust	15,775	(2,993)	124	12,906
BCF Restricted	32,168	(20,003)	-	12,165
	47,943	(22,996)	124	25,071
TOTAL FUNDS	353,927	(80,633)	-	273,294

continued...

17. MOVEMENT IN FUNDS - continued

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
Lease Fund	-	(10,000)	(10,000)
Berkshire Cricket Foundation General	66,555	(114,316)	(47,761)
England & Wales Cricket Trust	423,255	(423,131)	124
	489,810	(547,447)	(57,637)
Restricted funds			
England & Wales Cricket Trust	171,993	(174,986)	(2,993)
Chance to Shine	126,140	(126,140)	-
BCF Restricted	97,601	(117,604)	(20,003)
	395,734	(418,730)	(22,996)
TOTAL FUNDS	885,544	(966,177)	(80,633)

A current year 12 months and prior year 12 months combined position is as follows:

	At 1.10.21 £	Net movement in funds £	Transfers between funds £	At 30.9.23 £
Unrestricted funds				
Lease Fund	103,333	(10,000)	(10,000)	83,333
Berkshire Cricket Foundation General	117,651	(38,613)	9,153	88,191
England & Wales Cricket Trust	-	(701)	701	-
Designated shut-down reserve	85,000	-	-	85,000
	305,984	(49,314)	(146)	256,524
Restricted funds				
England & Wales Cricket Trust	15,775	13,100	124	28,999
BCF Restricted	32,168	(16,189)	22	16,001
	47,943	(3,089)	146	45,000
TOTAL FUNDS	353,927	(52,403)	-	301,524

continued...

17. MOVEMENT IN FUNDS - continued

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
Lease Fund	-	(10,000)	(10,000)
Berkshire Cricket Foundation General	375,480	(414,093)	(38,613)
England & Wales Cricket Trust	597,245	(597,946)	(701)
	972,725	(1,022,039)	(49,314)
Restricted funds			
England & Wales Cricket Trust	458,779	(445,679)	13,100
Chance to Shine	274,904	(274,904)	-
BCF Restricted	161,382	(177,571)	(16,189)
	895,065	(898,154)	(3,089)
TOTAL FUNDS	1,867,790	(1,920,193)	(52,403)

The purposes for which the funds are held:

Unrestricted funds
General fund- This fund is represented by annual rent payments made by BCCF to Falkland Cricket Club.

Berkshire Cricket Foundation General fund- this fund has accumulated over many years from surpluses and is being invested into charitable activities.

England & Wales Cricket Trust (EWCT)-The EWCT funding supports community participation in cricket as a means of promoting and improving health. In addition, the EWCT promotes work to improve provision of cricket in schools, clubs and other youth cricket activities. This funding also includes funds from the England and Wales Cricket Board. This funding is core funding.

Restricted funds
Chance to Shine- funding received from the charity, Chance to Shine, to give children the opportunity to learn and play through cricket via programme delivery by BCCF in Schools and Communities.

England & Wales Cricket Trust (EWCT)- This funding is for the delivery of specific projects funded by the EWCT and England and Wales Cricket Board (ECB).

BCF Restricted fund- This is funding to support and deliver smaller projects.

18. RELATED PARTY DISCLOSURES

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

BERKSHIRE CRICKET COMMUNITY FOUNDATION

DETAILED STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 30TH SEPTEMBER 2023

	30.9.23 £	30.9.22 £
INCOME AND ENDOWMENTS		
Donations and legacies		
Donations	28,530	25,643
Investment income		
Deposit account interest	2,323	624
Charitable activities		
Charitable Activities	948,048	854,167
Other income		
Reserve transfers	3,345	-
Other income	-	5,110
	3,345	5,110
Total incoming resources	982,246	885,544
EXPENDITURE		
Raising donations and legacies		
Fundraising Expenses	20,987	11,695
Charitable activities		
Coaching	280,348	251,157
Facility Hire	78,245	69,356
Advertising	28,851	14,006
Events and Delivery	160,280	204,813
	547,724	539,332
Support costs		
Management		
Wages	483,580	478,400
Social security	48,778	47,174
Pensions	51,012	49,973
Rent and Rates	11,239	11,845
Sundries	16,429	6,308
Cross-charge coaching delivery	(275,812)	(228,488)
	335,226	365,212
Finance		
Credit card booking fees	3,264	2,154
Information technology		
Telephone and Computer costs	10,419	9,992
Other		
Insurance	1,833	1,694
Postage and stationery	1,052	1,495
Travelling expenses	21,697	25,135
Carried forward	24,582	28,324

BERKSHIRE CRICKET COMMUNITY FOUNDATION

DETAILED STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 30TH SEPTEMBER 2023

	30.9.23	30.9.22
	£	£
Other		
Brought forward	24,582	28,324
Premises Expenses	1,500	-
	26,082	28,324
Governance costs		
Auditors' remuneration	7,260	3,540
Accountancy and legal fees	3,054	5,928
	10,314	9,468
Total resources expended	954,016	966,177
Net income/(expenditure)	28,230	(80,633)