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

REPORT OF THE TRUSTEES AND

FINANCIAL STATEMENTS
FOR THE PERIOD
1ST OCTOBER 2024 TO 31ST DECEMBER 2025

FOR

BERKSHIRE CRICKET COMMUNITY FOUNDATION

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

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BERKSHIRE CRICKET COMMUNITY FOUNDATION

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FOR THE PERIOD 1ST OCTOBER 2024 TO 31ST DECEMBER 2025

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BERKSHIRE CRICKET COMMUNITY FOUNDATION

REFERENCE AND ADMINISTRATIVE DETAILS
FOR THE PERIOD 1ST OCTOBER 2024 TO 31ST DECEMBER 2025

TRUSTEES	G Riaz S Spencer-Jones T Hussain N D Brewster M Lane O Majid (resigned 23.10.25) M Simmons I M Wood-Smith J Haines S L Daniel (appointed 22.1.26) T J Lancaster (appointed 22.1.26) J A G Fulton (appointed 22.1.26) M Ishfaq (appointed 13.1.26) M J Greenough (appointed 13.1.26)
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.

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BERKSHIRE CRICKET COMMUNITY FOUNDATION

REPORT OF THE TRUSTEES
FOR THE PERIOD 1ST OCTOBER 2024 TO 31ST DECEMBER 2025

The trustees present their report with the financial statements of the charity for the period 1st October 2024 to 31st December 2025. 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
We continued to drive towards our mission of seeing More People, in More Places, engaged in More Cricket. This included greater focus on growing the diversity of participants through greater work in urban areas, increased activity for Women and Girls cricket opportunities, and continued support to clubs to grow their volunteer workforce. We also maintained our investment in, and the prioritisation of the talent pathway, to support the transition of players into the Men's and Women's professional game.

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 12-17.
- Training courses (often subsidised) to develop the cricket workforce - both volunteers and otherwise
- Urban cricket 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
- Early Engagement 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".

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BERKSHIRE CRICKET COMMUNITY FOUNDATION

REPORT OF THE TRUSTEES
FOR THE PERIOD 1ST OCTOBER 2024 TO 31ST DECEMBER 2025

STRATEGIC REPORT
Achievements and performance
Schools
The focus of our Schools' programme was again to grow the game, with greater priority put on schools with a high number of pupils in receipt of free school meals, and in urban areas. A variety of competition opportunities were available to all schools, to increase the number and breadth of children who experience cricket outside of the school environment.
In all, over 3,500 hours of activity were delivered across the Schools' network, with over 70 schools receiving direct delivery from our participation team.

Clubs
Clubs were supported through a variety of programmes, all aimed at increasing the availability and quality of the cricket experience. This included working with clubs to enhance facilities through the England Cricket Board (ECB) County Grant Scheme, developing their volunteer workforce through education programmes, and managing the youth cricket match programme.

Community
'Street' programmes continued to be delivered in urban areas, providing free, easy to access opportunities to young children along with competition days. ECB National Programmes were delivered in urban areas, with bursaries for children in receipt of free school meals.

Disability
The Super 1s Hubs, in partnership with the Lords Taverners, continued to grow with four now established across the County. Activity within SEND schools continued to provide access to cricket sessions for children who do not access this in a club setting. We are looking to extend our disability programme to include a representative team for the 2026 season.

Talent Pathway
Our talent pathway again supported players across the county to enhance their skills and perform in a range of training and match-play environments. We supported a small number of players through our 'hardship fund' which removed some of the financial barriers to participating in the pathway. Highly talented players again made the transition into the professional game with Hampshire Cricket, Southern Vipers, and the England Cricket pathway.

Investment In Staff
Staff were supported to gain additional qualifications, and team days focused on developing our team values and joint working.

Financial review
Financial position
We have moved our financial year-end to 31st December in order to better align with our main funder - England Cricket Board. We are therefore reporting 15 months of activity this period. Income was £1,411K and spend of £1,434K - a deficit of £23K. Of this deficit, £12.5K related to the rent/lease reserve and restricted reserves had a small increase of £4K so the impact on free unrestricted reserves was a decrease of £14.5K.
Unrestricted reserves at 31st December 2025 now stand at £67.5K. Restricted reserves are £39K.
Together with £61K rent reserve which is non-cash and held against the equivalent pre-payment and the £85K held and designated in case of shutdown this totals the £252K shown on the balance sheet.
The trustees are budgeting to invest the non-designated reserve over the next 3 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, £638K) and Chance to Shine (£172K). We also received £45K from Lords Taverners.
We are grateful to all our funders, large and small.

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STRATEGIC REPORT

Financial review

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 new four year funding contract with the England & Wales Cricket Trust (E&WCT) and the England Cricket Board (ECB) has been signed. This is called the County Partnership Agreement (CPA) and it runs from 1st February 2025 to 31st January 2029. Funding has been both increased and simplified.

Future plans

We aim to grow and strengthen the game, support communities, and inspire the county.

By 2028 we will see
A Thriving Club Game - with clubs at the heart of our cricket network
A Centre of Excellence - by recruiting, training and retaining talented players
Financial Sustainability - with decreased reliance on prescribed funding, and increased income

We have prioritised the following pillars to achieve this:
- Inspire People to Play the Game
- Identify Talent and Support Potential
- Support Recreational Clubs and Players
- Create a Framework for Future Success

These pillars each have separate ambitions, action plans and KPIs.

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 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.

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).

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STRUCTURE, GOVERNANCE AND MANAGEMENT

Organisational structure

The Board of Trustees is skills-based and must have 8-12 members. We are committed to having a gender balance with at least 40% of the board being female, and our ethnicity diversity will reflect that of the County.

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 financial position and performance 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.

The Nominations Committee comprised of two to four trustees which oversees executive and board recruitment, remuneration, EDI (Equality, Diversity & Inclusion) and non-finance polices.
The Talent Pathway Committee oversees the strategic direction of the pathway, with a balance of Trustees and operational team attending.

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.
A specific trustee expense policy was introduced to clarify expectations and reduce costs.

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 ECB and we are committed to continuing to meet the County Partnership Agreement Standards and Silver Tier Governance.

Organisational Development

The staffing structure comprised of a total of 21 staff at the end of the financial year, with clear areas of responsibility and alignment to the 5 Year Strategy. The growth in staff numbers reflects the increase in the number and scale of the programmes that we run.

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BERKSHIRE CRICKET COMMUNITY FOUNDATION

REPORT OF THE TRUSTEES
FOR THE PERIOD 1ST OCTOBER 2024 TO 31ST DECEMBER 2025

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 constitution. 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.

The Report of the Trustees was approved by the Board of Trustees on 7/17/2026 and signed on the its behalf by:

Signed by:
Jayne Haines
35C37214BEC44A1...

J Haines - Trustee

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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 period ended 31 December 2025 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 31 December 2025, and of its incoming resources and application of resources, including its income and expenditure, for the period 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.

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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 144 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: 17/07/2026

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BERKSHIRE CRICKET COMMUNITY FOUNDATION

STATEMENT OF FINANCIAL ACTIVITIES
FOR THE PERIOD 1ST OCTOBER 2024 TO 31ST DECEMBER 2025

	Notes	Unrestricted funds £	Restricted funds £	Period 1.10.24 to 31.12.25 Total funds £	Year Ended 30.9.24 Total funds £
INCOME AND ENDOWMENTS FROM					
Donations and legacies	2	35,629	2,300	37,929	28,842
Charitable activities	4				
Charitable activities		723,050	638,572	1,361,622	936,792
Investment income	3	11,436	-	11,436	7,020
Total		770,115	640,872	1,410,987	972,654
EXPENDITURE ON					
Raising funds	5	523	-	523	5,133
Charitable activities	6				
Charitable activities		796,597	637,040	1,433,637	993,747
Total		797,120	637,040	1,434,160	998,880
NET INCOME/(EXPENDITURE)		(27,005)	3,832	(23,173)	(26,226)
RECONCILIATION OF FUNDS					
Total funds brought forward		240,300	34,998	275,298	301,524
TOTAL FUNDS CARRIED FORWARD		213,295	38,830	252,125	275,298

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

The notes form part of these financial statements

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BERKSHIRE CRICKET COMMUNITY FOUNDATION

BALANCE SHEET
31ST DECEMBER 2025

	Notes	31.12.25 £	30.9.24 £
CURRENT ASSETS			
Debtors: amounts falling due within one year	12	86,316	98,492
Debtors: amounts falling due after more than one year	12	50,833	63,333
Cash at bank		228,296	238,894
		365,445	400,719
CREDITORS			
Amounts falling due within one year	13	(62,507)	(52,306)
NET CURRENT ASSETS		302,938	348,413
TOTAL ASSETS LESS CURRENT LIABILITIES		302,938	348,413
DEFERRED INCOME	15	(50,813)	(73,115)
NET ASSETS		252,125	275,298
FUNDS	17		
Unrestricted funds:			
Lease Fund		60,833	73,333
Berkshire Cricket Foundation General		67,462	81,967
Designated shut-down reserve		85,000	85,000
		213,295	240,300
Restricted funds		38,830	34,998
TOTAL FUNDS		252,125	275,298

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 ..... and were signed on its behalf by:

7/17/2026

Signed by:
Jayne Haines
38C37214BEC44A1...

J Haines - Trustee

The notes form part of these financial statements

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BERKSHIRE CRICKET COMMUNITY FOUNDATION

CASH FLOW STATEMENT
FOR THE PERIOD 1ST OCTOBER 2024 TO 31ST DECEMBER 2025

	Notes	Period 1.10.24 to 31.12.25 £	Year Ended 30.9.24 £
Cash flows from operating activities			
Cash generated from operations	1	(22,034)	32,027
Net cash (used in)/provided by operating activities		(22,034)	32,027
Cash flows from investing activities			
Interest received		11,436	7,020
Net cash provided by investing activities		11,436	7,020
Change in cash and cash equivalents in the reporting period		(10,598)	39,047
Cash and cash equivalents at the beginning of the reporting period		238,894	199,847
Cash and cash equivalents at the end of the reporting period		228,296	238,894

The notes form part of these financial statements

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BERKSHIRE CRICKET COMMUNITY FOUNDATION

NOTES TO THE CASH FLOW STATEMENT
FOR THE PERIOD 1ST OCTOBER 2024 TO 31ST DECEMBER 2025

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

	Period 1.10.24 to 31.12.25 £	Year Ended 30.9.24 £
Net expenditure for the reporting period (as per the Statement of Financial Activities)	(23,173)	(26,226)
Adjustments for:		
Interest received	(11,436)	(7,020)
Decrease in debtors	24,676	50,820
(Decrease)/increase in creditors	(12,101)	14,453
Net cash (used in)/provided by operations	(22,034)	32,027

2. ANALYSIS OF CHANGES IN NET FUNDS

	At 1.10.24 £	Cash flow £	At 31.12.25 £
Net cash			
Cash at bank	238,894	(10,598)	228,296
	238,894	(10,598)	228,296
Total	238,894	(10,598)	228,296

The notes form part of these financial statements

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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 £252,125 (2024: £275,298). 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.

Change of Accounting Reference Date
During the period, the trustees resolved to change the charity's accounting reference date from 30 September to 31 December. Accordingly, these financial statements have been prepared for the 15 month period ended 31 December 2025, compared with the 12 month year ended 30 September 2024.

The change was made to align the charity's financial reporting more closely with its operational cycle and funding arrangements. A 31 December year end provides a more natural reporting period as activity is significantly reduced over the Christmas and New Year period. It also aligns more closely with the reporting timetable of the charity's principal funder and enables financial planning and budgeting to be based on a complete calendar year.

As a result of the change in accounting reference date, the amounts presented in these financial statements and the related notes are not entirely comparable with those of the previous period.

The change of accounting reference date was approved by the trustees in accordance with the provisions of the charity's constitution and applicable charity law.

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.

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1. ACCOUNTING POLICIES - continued

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.

Tangible fixed assets
Tangible fixed assets costing £2,500 or more are capitalised and recognised when future economic benefits are probable and the cost or value of the asset can be measured reliably. Items over £2,500 will be depreciated over their useful life.

2. DONATIONS AND LEGACIES

	Period 1.10.24 to 31.12.25	Year Ended 30.9.24
	£	£
Donations	37,929	28,842

3. INVESTMENT INCOME

	Period 1.10.24 to 31.12.25	Year Ended 30.9.24
	£	£
Deposit account interest	11,436	7,020

4. INCOME FROM CHARITABLE ACTIVITIES

	Activity	Period 1.10.24 to 31.12.25	Year Ended 30.9.24
		£	£
Charitable Activities	Charitable activities	1,361,622	936,792

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

	Period 1.10.24 to 31.12.25	Year Ended 30.9.24
	£	£
England & Wales Cricket Trust	637,899	450,108
Chance to Shine	171,610	143,929
	809,509	594,037

continued...

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5. RAISING FUNDS

Raising donations and legacies

	Period 1.10.24 to 31.12.25	Year Ended 30.9.24
	£	£
Fundraising Expenses	523	5,133

6. CHARITABLE ACTIVITIES COSTS

	Direct Costs	Support costs (see note 7)	Totals
	£	£	£
Charitable activities	745,993	687,644	1,433,637

7. SUPPORT COSTS

	Management	Finance	Information technology
	£	£	£
Charitable activities	596,492	5,429	34,896

	Human resources	Other	Governance costs	Totals
	£	£	£	£
Charitable activities	2,069	35,127	13,631	687,644

8. NET INCOME/(EXPENDITURE)

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

	Period 1.10.24 to 31.12.25	Year Ended 30.9.24
	£	£
Auditors' remuneration	6,900	6,000

9. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the period ended 31st December 2025 nor for the year ended 30th September 2024.

Trustees' expenses

Total expenses reimbursed to 1 of the trustees during the period ended 31 December 2025 was £151.91 (2024 £2,424.84). The policy for trustee expenses has been updated during 2025 and the charity does not reimburse expenses unless in exceptional circumstances. The one claim in this period related to travel to attend a meeting on behalf of the CEO.

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10. STAFF COSTS

	Period 1.10.24 to 31.12.25	Year Ended 30.9.24
	£	£
Wages and salaries	1,133,066	806,454
Social security costs	88,043	52,142
Other pension costs	77,313	53,537
	1,298,422	912,133

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

	Period 1.10.24 to 31.12.25	Year Ended 30.9.24
£60,001 - £70,000	1	-

The accounting period exceeded 12 months. The above remuneration band disclosure reflects the employee's annual rate of remuneration.

The average monthly number of employees during the period was 20 (2024: 19).

11. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted funds	Restricted funds	Total funds
	£	£	£
INCOME AND ENDOWMENTS FROM			
Donations and legacies	25,815	3,027	28,842
Charitable activities			
Charitable activities	454,654	482,138	936,792
Investment income	7,020	-	7,020
Total	487,489	485,165	972,654
EXPENDITURE ON			
Raising funds	1,613	3,520	5,133
Charitable activities			
Charitable activities	501,820	491,927	993,747
Total	503,433	495,447	998,880
NET INCOME/(EXPENDITURE)	(15,944)	(10,282)	(26,226)
Transfers between funds	(280)	280	-
Net movement in funds	(16,224)	(10,002)	(26,226)

continued...

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11. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES - continued

	Unrestricted funds £	Restricted funds £	Total funds £
RECONCILIATION OF FUNDS			
Total funds brought forward	256,524	45,000	301,524
TOTAL FUNDS CARRIED FORWARD	240,300	34,998	275,298

12. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.12.25 £	30.9.24 £
Trade debtors	61,470	77,114
Other debtors	308	-
Prepayments and accrued income	24,538	21,378
	86,316	98,492

Debtors falling due after more than one year is represented by prepaid rent of £50,833.

13. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.12.25 £	30.9.24 £
Trade creditors	23,394	23,560
Social security and other taxes	15,875	11,588
Credit Card	-	156
Pension Fund	-	5,159
Accrued expenses	23,238	11,843
	62,507	52,306

14. LEASING AGREEMENTS

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

	31.12.25 £	30.9.24 £
Within one year	833	10,000
Between one and five years	-	3,333
	833	13,333

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 non-cancellable lease commitment ended on 31.1.26, and was replaced by a cancellable lease where 6 months' notice can be given by either party.

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.

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15. DEFERRED INCOME

	31.12.25	30.9.24
	£	£
Deferred income	50,813	73,115

At 1 October 2024 the balance on deferred income was £73,115. Additions during the year were £50,813 and £73,115 was released to income. At 31 December 2025 the balance on deferred income was £50,813.

The majority of deferred income is made up of £28,571 from the ECB to support affordability of the Pathway - this was received in November 2025 but is for the delivery period January 2026 to end of September 2026.

16. ANALYSIS OF NET ASSETS BETWEEN FUNDS

	Unrestricted funds	Restricted funds	31.12.25 Total funds	30.9.24 Total funds
	£	£	£	£
Current assets	280,370	85,075	365,445	400,719
Current liabilities	(53,953)	(8,554)	(62,507)	(52,306)
Deferred income	(13,122)	(37,691)	(50,813)	(73,115)
	213,295	38,830	252,125	275,298

17. MOVEMENT IN FUNDS

	At 1.10.24	Net movement in funds	At 31.12.25
	£	£	£
Unrestricted funds			
Lease Fund	73,333	(12,500)	60,833
Berkshire Cricket Foundation General	81,967	(14,505)	67,462
Designated shut-down reserve	85,000	-	85,000
	240,300	(27,005)	213,295
Restricted funds			
England & Wales Cricket Trust	840	28,404	29,244
BCF Restricted	34,158	(24,572)	9,586
	34,998	3,832	38,830
TOTAL FUNDS	275,298	(23,173)	252,125

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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			
Lease Fund	-	(12,500)	(12,500)
Berkshire Cricket Foundation General	499,025	(513,530)	(14,505)
England & Wales Cricket Trust	271,090	(271,090)	-
	770,115	(797,120)	(27,005)
Restricted funds			
England & Wales Cricket Trust	346,299	(317,895)	28,404
Chance to Shine	171,610	(171,610)	-
BCF Restricted	122,963	(147,535)	(24,572)
	640,872	(637,040)	3,832
TOTAL FUNDS	1,410,987	(1,434,160)	(23,173)

Comparatives for movement in funds

	At 1.10.23 £	Net movement in funds £	Transfers between funds £	At 30.9.24 £
Unrestricted funds				
Lease Fund	83,333	-	(10,000)	73,333
Berkshire Cricket Foundation General	88,191	(15,944)	9,720	81,967
Designated shut-down reserve	85,000	-	-	85,000
	256,524	(15,944)	(280)	240,300
Restricted funds				
England & Wales Cricket Trust	28,999	(19,165)	(8,994)	840
BCF Restricted	16,001	8,883	9,274	34,158
	45,000	(10,282)	280	34,998
TOTAL FUNDS	301,524	(26,226)	-	275,298

continued...

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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			
Berkshire Cricket Foundation General	309,792	(325,736)	(15,944)
England & Wales Cricket Trust	174,497	(174,497)	-
Chance to Shine	3,200	(3,200)	-
	487,489	(503,433)	(15,944)
Restricted funds			
England & Wales Cricket Trust	328,820	(347,985)	(19,165)
Chance to Shine	140,729	(140,729)	-
BCF Restricted	15,616	(6,733)	8,883
	485,165	(495,447)	(10,282)
TOTAL FUNDS	972,654	(998,880)	(26,226)

The purposes for which the funds are held:

Unrestricted funds
Lease 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
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 where cash has been received but not invested yet.

18. RELATED PARTY DISCLOSURES

During the period, the charity paid £1,700 to Charles Isbell for analyst services and £500 to James Isbell for coaching services. Charles Isbell and James Isbell are close family members of Jayne Haines, Chair of Trustees. The services were provided at rates consistent with those paid to other coaches and analysts. No amounts were outstanding at the period end.

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BERKSHIRE CRICKET COMMUNITY FOUNDATION

DETAILED STATEMENT OF FINANCIAL ACTIVITIES
FOR THE PERIOD 1ST OCTOBER 2024 TO 31ST DECEMBER 2025

	Period 1.10.24 To 31.12.25 £	Year Ended 30.9.24 £
INCOME AND ENDOWMENTS		
Donations and legacies		
Donations	37,929	28,842
Investment income		
Deposit account interest	11,436	7,020
Charitable activities		
Charitable Activities	1,361,622	936,792
Total incoming resources	1,410,987	972,654
EXPENDITURE		
Raising donations and legacies		
Fundraising Expenses	523	5,133
Charitable activities		
Coaching	402,917	296,674
Facility Hire	122,905	71,741
Advertising	30,607	25,612
Events and Delivery	189,564	181,412
	745,993	575,439
Support costs		
Management		
Wages	730,149	509,780
Social security	88,043	52,142
Pensions	77,313	53,537
Rent and Rates	14,339	10,865
Sundries	11,555	6,926
Cross-charge coaching delivery	(324,907)	(263,218)
	596,492	370,032
Finance		
Credit card booking fees	5,429	3,530
Information technology		
Telephone and Computer costs	34,896	11,406
Human resources		
Software licences	2,069	-
Other		
Insurance	2,588	2,003
Postage and stationery	2,152	668
Travelling expenses	30,387	21,531
	35,127	24,202

Docusign Envelope ID: 0BB7AA83-CC6F-8D38-81BD-4557CFD6AF20

BERKSHIRE CRICKET COMMUNITY FOUNDATION

DETAILED STATEMENT OF FINANCIAL ACTIVITIES
FOR THE PERIOD 1ST OCTOBER 2024 TO 31ST DECEMBER 2025

	Period 1.10.24 To 31.12.25 £	Year Ended 30.9.24 £
Other		
Governance costs		
Auditors' remuneration	6,900	6,000
Accountancy and legal fees	3,381	3,138
Legal fees	3,350	-
	13,631	9,138
Total resources expended	1,434,160	998,880
Net expenditure	(23,173)	(26,226)