

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

**REPORT OF THE TRUSTEES AND
FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30TH SEPTEMBER 2021
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

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FOR THE YEAR ENDED 30TH SEPTEMBER 2021**

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BERKSHIRE CRICKET COMMUNITY FOUNDATION

**REFERENCE AND ADMINISTRATIVE DETAILS
FOR THE YEAR ENDED 30TH SEPTEMBER 2021**

TRUSTEES	N Doody S C Taylor J Bolan I Guha (resigned 22.10.20) G Riaz S Spencer-Jones J M Barker D F Hayward (resigned 31.3.22) T Hussain (appointed 22.10.20) D Peale (appointed 27.1.21) N D Brewster (appointed 28.4.21) M Lane (appointed 15.7.21) O Majid (appointed 26.4.22) M Simmons (appointed 3.5.22) I M Wood-Smith (appointed 3.5.22)
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 Managing Director.

BERKSHIRE CRICKET COMMUNITY FOUNDATION

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 30TH SEPTEMBER 2021

The trustees present their report with the financial statements of the charity for the year ended 30th September 2021. 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

With the 2020 season being truncated and played out under restrictions, hopes were high that the 2020-21 operational year would be close to 'normal' - this was not to be, with national lockdowns being in force during November and early Spring, Schools closed throughout most of terms 3 and 4, and almost no indoor activity permissible across the winter. But, as in 2020, as soon as it was possible to provide activity we did so with great effect.

Again, we were fortunate to be able to access the Coronavirus Job Retention Scheme (CJRS), which enabled us to retain our workforce throughout the second and third national lockdowns. A total of £46K was received through the CJRS relating to Covid-19.

OBJECTIVES AND ACTIVITIES

Objectives and aims

Berkshire Cricket Community Foundation (BCF) 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 11-15.
- Coaching courses (often subsidised) to develop the cricket workforce, (both volunteers and otherwise)
- Core Cities programme in Slough which provides '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, mainly based at clubs but also in areas of high deprivation and inactivity

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 for the Emerging Player Pathway
- Championship-winning first men's team development

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, £350K income with £342K spend and the balance being held to spend on specific projects), Chance to Shine (£82K of funds, all spent).

We are grateful to all our funders, large and small.

BERKSHIRE CRICKET COMMUNITY FOUNDATION

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 30TH SEPTEMBER 2021

OBJECTIVES AND ACTIVITIES

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

Our Schools programme continued to grow, and despite the school closures in terms 3 and 4 we still delivered full programmes in 62 Primary Schools, 34 engagement days and continued our work with the Girls Secondary Leadership programme delivering coaching and leadership training in 10 Schools. In total we reached 10,694 individual children through the various programmes. With the restrictions around Covid-19 we were not able to deliver any physical competitions however our virtual competition directly engaged with 42 Primary Schools, and 7,198 children. The competition framework has been rolled out in September 2021 and has seen over 75 schools attending in term 1.

Clubs

Our support to clubs continued to be around the financial support required to ensure survival through the restrictions, and to support their volunteers and the games workforce. Through the various ECB support packages, clubs accessed just short of £100,000 through the period October 20 to July 21. The appointment of two dedicated staff to support clubs will continue this level of engagement. The Young Leaders in Cricket programme was initiated, and through the support of the ECB we were able to offer Support Coach course places at zero cost to the participant - 135 individuals registered for these workshops.

Community

The hardest hit area of our activities through the pandemic has been the Community/informal/non-traditional section of the game - throughout the winter of 2020-21 we were not able to deliver any of our Street projects, indoor competitions, disability cricket, or Hub cricket. The summer did see a full Hub programme, with the Slough Under 15s making it all the way to the National Final at Lords, only to lose out on the last ball. The Hub programme is now an integral part of the Performance Pathway and will open up many more opportunities for children and young people from the non-traditional setting to access the pathway.

Male Performance

The Performance Programme was heavily hit by the lockdowns and lack of indoor activity, with only a handful of sessions in the normal winter programme able to take place. Whilst this meant the season started with a fraction of the normal contact time with players, a full summer season was both planned and delivered.

The Men's 1st Team successfully defended their 50 Over crown, albeit after a two-year break, and a number of players from the Emerging Players Programme played either First Class or List A cricket - Dan Lincoln, Toby Albert, and Toby Greatwood. Three players, Eddie Campion, Ben Salter, and Naavya Sharma were offered Academy contracts with Middlesex.

Female Pathway

The lack of indoor activity meant that the Girls' squads were only able to access a small number of sessions before the season. A full summer programme was delivered, and the links with Southern Vipers were strengthened. The increase in Women's Club Cricket was fantastic with 16 clubs offering regular competition which when added to the 19 clubs who have a competitive Girls cricket offer gives a truly accessible experience. There are also several other clubs who have run introductory/taster sessions in the season. The introduction of a 'Hub' programme at Under 11s has proved a great success and will support both the club game and the performance pathway going forwards.

Boys Pathway

The 'normal' coaching programme was decimated by the closure of sports halls which meant that the coaching programmes were unable to be delivered - which impacted player development and the financial picture. Once outdoor activity was possible, a full (and somewhat revised) training and match-play programme ran throughout the Summer. The Emerging Players Programme was successfully managed and delivered and was awarded a 'Good' rating (95%) from the external auditor.

BERKSHIRE CRICKET COMMUNITY FOUNDATION

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 30TH SEPTEMBER 2021

STRATEGIC REPORT

Financial review

Financial position

Overall, income was £691,869 and spend of £645,029 left a surplus of £46,840. We had started the fiscal holding £38,280 of restricted reserves and this year's surplus included a surplus of £9,663 for restricted projects. This is mainly due to the pandemic delaying delivery. The end result is an unrestricted surplus of £37,177 for 20/21.

Our unrestricted reserves at 30th September 2021 now stand at £305,984. This includes £100,000 held as a prepayment for our rental contract for offices and £85,000 designated in case of shut-down - as per our reserves policy.

The trustees are looking to invest the non-designated reserves of £120,000 in increased subsidies to help players over the next 3-5 years.

Principal funding sources

We are grateful that our funders continued to support us, E&WCT with £352,000, Chance to Shine with £82,000 and for the government's furlough scheme £46,000 which made sure we could retain our staff during the long period with no delivery. We took the opportunity to optimise the Participation and the Performance pillars and integrate and clarify them to benefit and support the most players.

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

This fiscal year has presented many challenges. The charity has now fully absorbed the Performance Pathway programmes from the old County Club so income has doubled since we were only delivery Participation and Growth, before the pandemic. Covid continued to impact delivery by preventing all indoor cricket activity across the winter and adjusting how we organised during the summer.

BERKSHIRE CRICKET COMMUNITY FOUNDATION

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 30TH SEPTEMBER 2021

STRATEGIC REPORT

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
- Transform Women & Girls' Cricket
- High performing county teams
- More people, more places
- It is not just cricket

These each pillars 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 BCF 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. BCF is two years into a contract with the ECB to deliver the strategy objectives.

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 two trustees, an elected member nominated by BCCC (the County Cricket Club which oversees the Men's Teams) and two independent members. The Committee should have at least one female member. We are still looking for a second independent female member. 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, one of which represents BCCC. At least 30% must be of the minority gender and one of ethnic origin.

Trustees are recruited through an open process which is overseen by the Nominations Committee, which oversees recruitment of trustees and key management as well as succession planning. It is made up of two trustees, a representative from the Berkshire County Cricket Club and two independent members and should have at least one female member. The Nominations Committee also ensures there is an annual appraisal of the Board and the Chairs, well as an annual skills matrix review to guide this work.

There is a Finance, Risk, Remuneration, 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 policy updates and ensure the audit and governance work is compliant

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.

BERKSHIRE CRICKET COMMUNITY FOUNDATION

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 30TH SEPTEMBER 2021

STRUCTURE, GOVERNANCE AND MANAGEMENT

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 Finance, Risk, Remuneration, Audit & Governance committee and then to the full Board for final approval.

England Cricket Board (ECB) Governance

BCF 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.

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 18 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, and greater importance on Club Support and Disability Cricket.

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.

BERKSHIRE CRICKET COMMUNITY FOUNDATION

**REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 30TH SEPTEMBER 2021**

Report of the trustees, incorporating a strategic report, approved by order of the board of trustees, as the company directors, on 5th May 2022 and signed on the board's behalf by:

J Bolan - 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 2021 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 2021, 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 contained within the Report of the Trustees. Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.

Our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the course of the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether this gives rise to a material misstatement in the financial statements themselves. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

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 financial statements is inconsistent in any material respect with the trustees' report; or
- o the charity has not kept adequate accounting records; or
- o the financial statements are not in agreement with the accounting records and returns; 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.

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

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.

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 regulations made under that Act.

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 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 resulting 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 a 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
- enquiries with management
- 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: [Auditors I Audit and Assurance I Auditor's Responsibilities for the Audit I Description of the auditor's responsibilities for the audit of the financial statements I Financial Reporting Council \(frc.org.uk\)](#). 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.

Richardson Jones Ltd, Statutory Auditor
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:

BERKSHIRE CRICKET COMMUNITY FOUNDATION

**STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 30TH SEPTEMBER 2021**

	Notes	Unrestricted funds £	Restricted funds £	30.9.21 Total funds £	30.9.20 Total funds £
INCOME AND ENDOWMENTS FROM					
Donations and legacies	2	11,025	5,950	16,975	7,292
Charitable activities					
Charitable activities	4	173,282	457,732	631,014	287,047
Investment income	3	600	-	600	1,020
Other income		<u>43,280</u>	<u>-</u>	<u>43,280</u>	<u>165,955</u>
Total		228,187	463,682	691,869	461,314
EXPENDITURE ON					
Raising funds	5	-	4,283	4,283	737
Charitable activities					
Charitable activities	6	191,116	449,541	640,657	354,373
Other		<u>-</u>	<u>89</u>	<u>89</u>	<u>-</u>
Total		<u>191,116</u>	<u>453,913</u>	<u>645,029</u>	<u>355,110</u>
NET INCOME					
		37,071	9,769	46,840	106,204
Transfers between funds	16	<u>106</u>	<u>(106)</u>	<u>-</u>	<u>-</u>
Other recognised gains/(losses)					
Gains on revaluation of fixed assets		<u>-</u>	<u>-</u>	<u>-</u>	<u>110,000</u>
Net movement in funds		37,177	9,663	46,840	216,204
RECONCILIATION OF FUNDS					
Total funds brought forward		<u>268,807</u>	<u>38,280</u>	<u>307,087</u>	<u>90,883</u>
TOTAL FUNDS CARRIED FORWARD		<u><u>305,984</u></u>	<u><u>47,943</u></u>	<u><u>353,927</u></u>	<u><u>307,087</u></u>

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 2021**

	Notes	Unrestricted funds £	Restricted funds £	30.9.21 Total funds £	30.9.20 Total funds £
CURRENT ASSETS					
Debtors: amounts falling due within one year	12	36,058	49,699	85,757	71,639
Debtors: amounts falling due after more than one year	12	93,333	-	93,333	100,000
Cash at bank		<u>222,908</u>	<u>28,999</u>	<u>251,907</u>	<u>168,455</u>
		352,299	78,698	430,997	340,094
CREDITORS					
Amounts falling due within one year	13	(13,779)	(10,051)	(23,830)	(17,257)
		<u>338,520</u>	<u>68,647</u>	<u>407,167</u>	<u>322,837</u>
NET CURRENT ASSETS					
		338,520	68,647	407,167	322,837
TOTAL ASSETS LESS CURRENT LIABILITIES					
ACCRUALS AND DEFERRED INCOME	15	(32,536)	(20,704)	(53,240)	(15,750)
		<u>305,984</u>	<u>47,943</u>	<u>353,927</u>	<u>307,087</u>
NET ASSETS					
FUNDS	16				
Unrestricted funds				305,984	268,807
Restricted funds				<u>47,943</u>	<u>38,280</u>
TOTAL FUNDS				<u>353,927</u>	<u>307,087</u>

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 5th May 2022 and were signed on its behalf by:

J Bolan - Trustee

BERKSHIRE CRICKET COMMUNITY FOUNDATION

**CASH FLOW STATEMENT
FOR THE YEAR ENDED 30TH SEPTEMBER 2021**

	Notes	30.9.21 £	30.9.20 £
Cash flows from operating activities			
Cash generated from operations	1	82,941	(40,647)
Interest paid		<u>(89)</u>	<u>-</u>
Net cash provided by/(used in) operating activities		<u>82,852</u>	<u>(40,647)</u>
Cash flows from investing activities			
Sale of tangible fixed assets		-	110,000
Interest received		<u>600</u>	<u>860</u>
Net cash provided by investing activities		<u>600</u>	<u>110,860</u>
Cash flows from financing activities			
Loan repayments in year		<u>-</u>	<u>(13,000)</u>
Net cash provided by/(used in) financing activities		<u>-</u>	<u>(13,000)</u>
Change in cash and cash equivalents in the reporting period			
		83,452	57,213
Cash and cash equivalents at the beginning of the reporting period		<u>168,455</u>	<u>111,242</u>
Cash and cash equivalents at the end of the reporting period		<u>251,907</u>	<u>168,455</u>

The notes form part of these financial statements

BERKSHIRE CRICKET COMMUNITY FOUNDATION

**NOTES TO THE CASH FLOW STATEMENT
FOR THE YEAR ENDED 30TH SEPTEMBER 2021**

1. RECONCILIATION OF NET INCOME TO NET CASH FLOW FROM OPERATING ACTIVITIES	30.9.21	30.9.20
	£	£
Net income for the reporting period (as per the Statement of Financial Activities)	46,840	106,204
Adjustments for:		
Interest received	(600)	(860)
Interest paid	89	-
Increase in debtors	(7,451)	(165,888)
Increase in creditors	<u>44,063</u>	<u>19,897</u>
Net cash provided by/(used in) operations	<u>82,941</u>	<u>(40,647)</u>

2. ANALYSIS OF CHANGES IN NET FUNDS

	At 1.10.20	Cash flow	At 30.9.21
	£	£	£
Net cash			
Cash at bank	<u>168,455</u>	<u>83,452</u>	<u>251,907</u>
	_____	_____	_____
Total	<u>168,455</u>	<u>83,452</u>	<u>251,907</u>

BERKSHIRE CRICKET COMMUNITY FOUNDATION

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30TH SEPTEMBER 2021

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 £353,927 (2020: £307,087). 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.

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.

Tangible fixed assets

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

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.

Government grants

The Coronavirus Job Retention Scheme (CJRS) resulted in cash payments from the government to compensate for part of the wages, associated national insurance contributions (NICs) and employer pension contributions of employees who have been placed on furlough. Employees were placed on furlough during the year and the charity received a total amount of £45,989 under the CJRS. This is included within other income.

The CJRS grants are recognised on the accrual model. Under the accrual model a grant relating to revenue shall be recognised as income on a systematic basis over the periods in which the entity recognises the related costs for which the grant is intended to compensate.

BERKSHIRE CRICKET COMMUNITY FOUNDATION

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 30TH SEPTEMBER 2021**

2. DONATIONS AND LEGACIES

	30.9.21	30.9.20
	£	£
Donations	<u>16,975</u>	<u>7,292</u>

3. INVESTMENT INCOME

	30.9.21	30.9.20
	£	£
Rents received	-	160
Deposit account interest	<u>600</u>	<u>860</u>
	<u>600</u>	<u>1,020</u>

4. INCOME FROM CHARITABLE ACTIVITIES

	30.9.21	30.9.20
	£	£
Charitable Activities	<u>631,014</u>	<u>287,047</u>

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

	30.9.21	30.9.20
	£	£
England & Wales Cricket Trust	350,422	203,162
Chance to Shine	<u>81,981</u>	<u>60,167</u>
	<u>432,403</u>	<u>263,329</u>

5. RAISING FUNDS

Other trading activities

	30.9.21	30.9.20
	£	£
Purchases	<u>4,283</u>	<u>737</u>

6. CHARITABLE ACTIVITIES COSTS

	Direct Costs £	Support costs (see note 7) £	Totals £
Charitable activities	<u>321,393</u>	<u>319,264</u>	<u>640,657</u>

7. SUPPORT COSTS

	Management £	Information technology £	Other £	Governance costs £	Totals £
Charitable activities	<u>283,814</u>	<u>11,054</u>	<u>19,106</u>	<u>5,290</u>	<u>319,264</u>

BERKSHIRE CRICKET COMMUNITY FOUNDATION

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 30TH SEPTEMBER 2021**

8. NET INCOME/(EXPENDITURE)

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

	30.9.21	30.9.20
	£	£
Auditors' remuneration	<u>2,340</u>	<u>2,340</u>

9. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 30th September 2021 nor for the year ended 30th September 2020.

Trustees' expenses

Total expenses reimbursed to 1 of the trustees during the year ended 30 September 2021 was £244.90 (2020 £724.60). The nature of the expenses was that of travel and subsistence 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 13 (2020 : 8).

11. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted funds £	Restricted funds £	Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies	7,292	-	7,292
Charitable activities			
Charitable activities	23,718	263,329	287,047
Investment income	1,020	-	1,020
Other income	<u>110,636</u>	<u>55,319</u>	<u>165,955</u>
Total	142,666	318,648	461,314
EXPENDITURE ON			
Raising funds	-	737	737
Charitable activities			
Charitable activities	35,270	319,103	354,373
Total	<u>35,270</u>	<u>319,840</u>	<u>355,110</u>
NET INCOME/(EXPENDITURE)	107,396	(1,192)	106,204
Transfers between funds	<u>(1,056)</u>	<u>1,056</u>	-
Other recognised gains/(losses)			
Gains on revaluation of fixed assets	<u>110,000</u>	-	<u>110,000</u>
Net movement in funds	216,340	(136)	216,204

BERKSHIRE CRICKET COMMUNITY FOUNDATION

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 30TH SEPTEMBER 2021**

11. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES - continued

	Unrestricted funds £	Restricted funds £	Total funds £
RECONCILIATION OF FUNDS			
Total funds brought forward	52,467	38,416	90,883
	<hr/>	<hr/>	<hr/>
TOTAL FUNDS CARRIED FORWARD	<u>268,807</u>	<u>38,280</u>	<u>307,087</u>

12. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	30.9.21 £	30.9.20 £
Trade debtors	69,270	7,025
Other debtors	-	39,472
Prepayments and accrued income	<u>16,487</u>	<u>25,142</u>
	<u>85,757</u>	<u>71,639</u>

Debtors falling due after more than one year is represented by prepaid rent of £93,333.

13. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	30.9.21 £	30.9.20 £
Trade creditors	5,674	904
Credit Card	59	145
Accrued expenses	<u>18,097</u>	<u>16,208</u>
	<u>23,830</u>	<u>17,257</u>

14. LEASING AGREEMENTS

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

	30.9.21 £	30.9.20 £
Within one year	10,000	6,667
Between one and five years	<u>33,333</u>	<u>43,333</u>
	<u>43,333</u>	<u>50,000</u>

The lease agreement with 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.

BERKSHIRE CRICKET COMMUNITY FOUNDATION

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 30TH SEPTEMBER 2021**

15. ACCRUALS AND DEFERRED INCOME

	30.9.21	30.9.20
	£	£
Deferred income	<u>53,240</u>	<u>15,750</u>

At 1 October 2020 the balance on deferred income was £15,750. Additions during the year were £53,240 and £15,750 was released to income. At 30 September 2021 the balance on deferred income was £53,240.

Income has been deferred for:

Coaching delivered after the year-end.

Sponsorship for events taking place after the year-end.

Chance to Shine hand back.

Emerging Player Programme funding October 2021 to March 2022.

16. MOVEMENT IN FUNDS

	At 1.10.20 £	Net movement in funds £	Transfers between funds £	At 30.9.21 £
Unrestricted funds				
General fund	110,000	-	-	110,000
Berkshire Cricket Foundation General	<u>158,807</u>	<u>37,071</u>	<u>106</u>	<u>195,984</u>
	268,807	37,071	106	305,984
Restricted funds				
England & Wales Cricket Trust	8,304	7,466	5	15,775
BCF Restricted	<u>29,976</u>	<u>2,303</u>	<u>(111)</u>	<u>32,168</u>
	<u>38,280</u>	<u>9,769</u>	<u>(106)</u>	<u>47,943</u>
TOTAL FUNDS	<u>307,087</u>	<u>46,840</u>	<u>-</u>	<u>353,927</u>

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
Berkshire Cricket Foundation General	79,568	(42,497)	37,071
England & Wales Cricket Trust	<u>148,619</u>	<u>(148,619)</u>	-
	228,187	(191,116)	37,071
Restricted funds			
England & Wales Cricket Trust	350,422	(342,956)	7,466
Chance to shine	81,981	(81,981)	-
BCF Restricted	<u>31,279</u>	<u>(28,976)</u>	<u>2,303</u>
	<u>463,682</u>	<u>(453,913)</u>	<u>9,769</u>
TOTAL FUNDS	<u>691,869</u>	<u>(645,029)</u>	<u>46,840</u>

BERKSHIRE CRICKET COMMUNITY FOUNDATION

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 30TH SEPTEMBER 2021**

16. MOVEMENT IN FUNDS - continued

Comparatives for movement in funds

	At 1.10.19 £	Net movement in funds £	Transfers between funds £	At 30.9.20 £
Unrestricted funds				
General fund	-	110,000	-	110,000
Berkshire Cricket Foundation General	<u>52,467</u>	<u>107,396</u>	<u>(1,056)</u>	<u>158,807</u>
	52,467	217,396	(1,056)	268,807
Restricted funds				
Chance to Shine	-	(272)	272	-
England & Wales Cricket Trust	24,026	(16,506)	784	8,304
BCF Restricted	<u>14,390</u>	<u>15,586</u>	<u>-</u>	<u>29,976</u>
	<u>38,416</u>	<u>(1,192)</u>	<u>1,056</u>	<u>38,280</u>
TOTAL FUNDS	<u>90,883</u>	<u>216,204</u>	<u>-</u>	<u>307,087</u>

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

	Incoming resources £	Resources expended £	Gains and losses £	Movement in funds £
Unrestricted funds				
General fund	-	-	110,000	110,000
Berkshire Cricket Foundation General	<u>142,666</u>	<u>(35,270)</u>	<u>-</u>	<u>107,396</u>
	142,666	(35,270)	110,000	217,396
Restricted funds				
Chance to Shine	60,167	(60,439)	-	(272)
England & Wales Cricket Trust	239,469	(255,975)	-	(16,506)
BCF Restricted	<u>19,012</u>	<u>(3,426)</u>	<u>-</u>	<u>15,586</u>
	<u>318,648</u>	<u>(319,840)</u>	<u>-</u>	<u>(1,192)</u>
TOTAL FUNDS	<u>461,314</u>	<u>(355,110)</u>	<u>110,000</u>	<u>216,204</u>

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

	At 1.10.19 £	Net movement in funds £	Transfers between funds £	At 30.9.21 £
Unrestricted funds				
General fund	-	110,000	-	110,000
Berkshire Cricket Foundation General	<u>52,467</u>	<u>144,467</u>	<u>(950)</u>	<u>195,984</u>
	52,467	254,467	(950)	305,984
Restricted funds				
England & Wales Cricket Trust	24,026	(9,040)	789	15,775
BCF Restricted	<u>14,390</u>	<u>17,889</u>	<u>(111)</u>	<u>32,168</u>
	<u>38,416</u>	<u>8,849</u>	<u>678</u>	<u>47,943</u>
TOTAL FUNDS	<u>90,883</u>	<u>263,044</u>	<u>-</u>	<u>353,927</u>

BERKSHIRE CRICKET COMMUNITY FOUNDATION

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 30TH SEPTEMBER 2021**

16. 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 £	Gains and losses £	Movement in funds £
Unrestricted funds				
General fund	-	-	110,000	110,000
Berkshire Cricket Foundation General	222,234	(77,767)	-	144,467
England & Wales Cricket Trust	<u>148,619</u>	<u>(148,619)</u>	-	-
	370,853	(226,386)	110,000	254,467
Restricted funds				
England & Wales Cricket Trust	589,891	(598,931)	-	(9,040)
Chance to shine	81,981	(81,981)	-	-
BCF Restricted	<u>50,291</u>	<u>(32,402)</u>	-	<u>17,889</u>
	<u>722,163</u>	<u>(713,314)</u>	-	<u>8,849</u>
TOTAL FUNDS	<u>1,153,183</u>	<u>(1,000,139)</u>	<u>110,000</u>	<u>263,044</u>

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 derives the majority of it's income from the delivery of BCCF's coaching courses to develop the cricket workforce.

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- The purpose of this fund is to support and deliver smaller projects.

17. RELATED PARTY DISCLOSURES

During the year ended 30 September 2021, £4,154 was paid to D Hayward, a trustee of the charity, for cricket coaching services provided.

BERKSHIRE CRICKET COMMUNITY FOUNDATION

**DETAILED STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 30TH SEPTEMBER 2021**

	30.9.21 £	30.9.20 £
INCOME AND ENDOWMENTS		
Donations and legacies		
Donations	16,975	7,292
Investment income		
Rents received	-	160
Deposit account interest	<u>600</u>	<u>860</u>
	600	1,020
Charitable activities		
Charitable Activities	631,014	287,047
Other income		
COVID-19 Government Grants	45,990	66,380
Reserve transfers	<u>(2,710)</u>	<u>99,575</u>
	<u>43,280</u>	<u>165,955</u>
Total incoming resources	691,869	461,314
EXPENDITURE		
Other trading activities		
Fundraising Expenses	4,283	737
Charitable activities		
Coaching	169,676	71,557
Facility Hire	27,469	9,706
Advertising	18,357	3,892
Events and Delivery	<u>105,891</u>	<u>43,597</u>
	321,393	128,752
Other		
Bank interest	89	-
Support costs		
Management		
Wages	325,173	212,910
Social security	29,163	17,213
Pensions	33,750	21,966
Rent and Rates	6,965	7,638
Sundries	2,887	2,917
Cross-charge coaching delivery	<u>(114,124)</u>	<u>(58,894)</u>
	283,814	203,750
Information technology		
Telephone and Computer costs	11,054	4,919

This page does not form part of the statutory financial statements

BERKSHIRE CRICKET COMMUNITY FOUNDATION**DETAILED STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 30TH SEPTEMBER 2021**

	30.9.21 £	30.9.20 £
Other		
Insurance	1,506	1,103
Postage and stationery	6,628	732
Travelling expenses	5,862	7,300
Premises Expenses	<u>5,110</u>	<u>-</u>
	19,106	9,135
Governance costs		
Auditors' remuneration	2,340	2,340
Accountancy and legal fees	<u>2,950</u>	<u>5,477</u>
	<u>5,290</u>	<u>7,817</u>
Total resources expended	<u>645,029</u>	<u>355,110</u>
Net income	<u>46,840</u>	<u>106,204</u>

This page does not form part of the statutory financial statements