

REGISTERED COMPANY NUMBER: 07155137 (England and Wales)  
REGISTERED CHARITY NUMBER: 1196719

REPORT OF THE TRUSTEES AND  
UNAUDITED FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 SEPTEMBER 2023  
FOR  
GLOUCESTERSHIRE CRICKET FOUNDATION

Andorran Limited  
6 Manor Park Business Centre  
Mackenzie Way  
Cheltenham  
Gloucestershire  
GL51 9TX

**GLOUCESTERSHIRE CRICKET FOUNDATION**

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FOR THE YEAR ENDED 30 SEPTEMBER 2023**

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**GLOUCESTERSHIRE CRICKET FOUNDATION**

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

|                                  |   |
|----------------------------------|---|
| <b>TRUSTEES</b>                  | A Shield (Chair)<br>P Carter (Finance)<br>P Boorman (Non Executive)<br>A J Parsons (Non Executive)<br>R S Ahmed (Non Executive)<br>J D Hopwood (Non Executive)<br>N R Hill (Non Executive)<br>S Ruscoe (Non Executive)<br>M K Lambert (Non Executive)<br>J E Khawaja (Non Executive)<br>C J Nobes (Non Executive) |
| <b>COMPANY SECRETARY</b>         | P Carter (Finance)  |
| <b>REGISTERED OFFICE</b>         | The County Ground<br>Nevil Road<br>Bristol<br>Avon<br>BS7 9EJ   |
| <b>REGISTERED COMPANY NUMBER</b> | 07155137 (England and Wales)  |
| <b>REGISTERED CHARITY NUMBER</b> | 1196719   |
| <b>INDEPENDENT EXAMINER</b>      | Andorran Limited<br>6 Manor Park Business Centre<br>Mackenzie Way<br>Cheltenham<br>Gloucestershire<br>GL51 9TX  |
| <b>CHIEF EXECUTIVE</b>           | Steve Silk  |
| <b>BANKERS</b>                   | Natwest Bank<br>45-49 Broadmead<br>Bristol<br>BS1 3EU   |

# GLOUCESTERSHIRE CRICKET FOUNDATION

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

The trustees who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 30 September 2023. The trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019).

### OBJECTIVES AND ACTIVITIES

#### Objectives and aims

The Foundation is the governing body for recreational cricket in Gloucestershire and works in the community to deliver a range of health, education, community cohesion and cricket development projects, programmes and events.

The Objects of the Charity are for the benefit of the public generally, particularly the inhabitants of Gloucestershire and its surrounding areas, including the City of Bristol

- to promote community participation in healthy recreation by providing or assisting in the provision of facilities for the playing of and development of cricket and other sports that are capable of improving health ('facilities' in this article means land, buildings, equipment and organising sporting activities including coaching and instruction) and by working to increase levels of participation in sport and physical activity, particularly among members of socially and economically disadvantaged communities in the Area of Benefit;
- to provide and assist in providing facilities for the playing of and development of the game of cricket and other games or sport, on a recreational basis for the leisure time occupation of such persons who have need for such facilities by reason of their youth, age, infirmity or disablement, poverty or social and economic circumstances, or for the public at large, in the interest of social welfare, with the object of improving their conditions of life, and as a means of reducing the incidence of anti-social behaviour among members of socially and economically disadvantaged communities in the Area of Benefit;
- to advance the education of people of all ages through such means as the Trustees see fit;
- to promote social inclusion for the public benefit by preventing people from becoming socially excluded, relieving the needs of those people who are socially excluded and assisting them to integrate into society. For the purpose of this clause 'socially excluded' means being excluded from society, or part of society, as a result of being a member of a socially and economically deprived community in the Area of Benefit; and
- to further such other exclusively charitable purposes according to the law of England and Wales as the Trustees see fit from time to time.

Relating directly to the objects of the charity, our work is aligned to the Inspiring Gloucestershire strategy and the ECB's cricket partnership agreement. The key pillars of our strategy are:

- 1) Creating and supporting a **strong network of clubs**, leagues, officials, coaches and volunteers.
- 2) Making **cricket more accessible** by inspiring people of all genders, ages, ethnicities and abilities to get involved.
- 3) Supporting the **performance pathway**, helping talented players fulfil their potential.
- 4) **Getting more people active** to reap the health and mental wellbeing benefits of cricket.
- 5) Using cricket as a powerful platform to **bring communities together** and break down social barriers.
- 6) Taking cricket to underserved people in difficult areas of our communities to **engage new and diverse groups**.

## GLOUCESTERSHIRE CRICKET FOUNDATION

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

#### ACHIEVEMENT AND PERFORMANCE

##### Charitable activities

Each of the projects and programmes delivered by the Foundation in 2023 directly contributed to at least one of the pillars of the strategy and had a clearly defined and measurable outcome and series of ambitions. Much like the previous 12 month period, the Foundation once again had an incredible year both on and off the pitch.

The charity performs such a wide range of activities to achieve its objectives ranging from delivery in schools, to the running of junior and senior leagues, to the development of volunteers, to providing hot meals for children during holiday periods.

##### ECB Priorities

The work and dedication that has been put in has been recognised by the ECB, who during the recent annual Performance Review Process, informed the Foundation that it was a leading organisation in more areas than any other county across the country, leading in the areas of Equity Diversity & Inclusion, Governance, Schools Activity, Women and Girls Participation and the Disability Pathway.

This also resulted in the Foundation over indexing by a greater amount than any other county in the country, and by some way (79%). This is judged on the results of the recreational games 5 greatest priorities for that year, which in 2023 were:

- 1) Total number of children in National Programmes
- 2) Number of girls on National Programmes
- 3) Number of clubs with a girls' section
- 4) Number of junior teams to be playing and registered on play cricket
- 5) Number of trained female Activators and Coaches

##### Workforce Development

2023 was 'the year of the volunteer' for the Foundation and quickly became the number one priority area, and what a year it was! As well as the normal significant offering of courses within Coach Development, Officiating Development, Groundsmanship, Safeguarding, Committee Workshops, the Foundation felt the need to develop a brand new scheme of work, targeting the support and development of Young People. As a result, 'Get into Cricket' was born (GiC).

The ambition of GiC was to develop a new army of young volunteers that could help and support club and community cricket settings, so supporting the pressure on the game. The programme consisted of 6 modules available for the young people:

- First Aid certification
- Cricket Activators certification (Coaching)
- Introduction to Umpiring
- Introduction to Scoring
- The Grounds Management Association workshop
- Nutrition and Health workshop.

The take up was incredible and in a 2 month period, 81 young people registered for the free programme, which resulted in 1500+ hours of volunteering being given. To support the young people and to encourage them to log their hours of volunteering, on completion of 20 hours the young person received a Gray Nicolls GiC t-shirt, and for 40 hours, a GiC hoodie.

Many of the young people got involved in countywide Foundation initiatives and have continued to be a big part of the 'Foundation's family' when it comes to volunteering and possible work opportunities. This scheme will be further enhanced in 2024 and we look forward to developing more young people.

In addition to this new initiative, our Workforce Development Officer led 'Volunteer of the Month Awards', with recipients receiving Cote Brasserie vouchers, and 'Young Volunteer of the Month Awards' (New for 2023), where award winners received Amazon vouchers. The climax of an incredible year of developing, supporting and thanking volunteers, came in the form of the Cricket Collective Awards Day at the County Ground at a Gloucestershire CCC, where we paid tribute to over 150 volunteers who do so much for the game.

## GLOUCESTERSHIRE CRICKET FOUNDATION

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

#### Participation Pathway

Whilst being the 14th 'biggest' county in the country, the Foundation's work over indexed in all priority areas. As in 2022, the numbers of sign-ups to the National Programmes of All Stars and Dynamos Cricket was once again considerable, with Gloucestershire ending up with the 4th greatest overall number of female sign ups (1318) and 5th highest overall total number of children participating across the programmes (4202) - something that when you think of the size of counties of Yorkshire, Lancashire, Wales, Warwickshire, Surrey etc, you realise what incredible results they were.

One measure of whether or not a pathway is being successful is the number of teams that play in competitions, as well as the number of adult teams that play annually in leagues (due to the throughput of young people into senior cricket). 2023 saw a significant spike in the number of junior teams playing in organised activity, where there was growth from 419 teams to 503 teams. The Foundation's belief is that this comes down to three main factors:

- 1) The impact of the launch of All Stars Cricket in 2018 and that now 5/6 years later we are seeing the 5-year-olds still playing and now being U11.
- 2) The impact of positive competition and structured activity, in all areas of the county, from U5 to U19.
- 3) The incredible work of cricket clubs and their volunteers, opening their doors more often across the whole 12 months, so cricket is always on the players and parents' minds.

The day to day work of school's delivery continued to be at the heart of our recreational offering and for many young children, provided the first contact with the sport. The school's work was delivered across the programmes of GCF Active Futures, Bristol Sport 'Forever Sport', Chance to Shine primary and secondary, ACE schools programme, Table Cricket and SEND programmes, and Lords Taverners Wicketz. All in all, this saw the Foundation deliver to:

- Delivering in 187 schools (176 in 2022)
- Delivering to 18846 young children (16075 in 2022)
- Delivering across 3909 hours of activity (3494 in 2022)

#### Club and League Development

Clubs continue to be the priority for the Foundation as it is very much understood that without a strong, robust, and developmental set of clubs, much of the progress in key work areas would not be possible. The game has never asked as much from Cricket Club volunteers so it is imperative that we do all that we can to help and support them, and to make all processes as easy as possible. The support for club volunteers came through workshops on specific 'hot topics' and general day to day help from the Club Development Manager.

2023 saw support provided to:

- 177 affiliated cricket clubs
- 94 clubs with junior section
- 61 clubs retaining or gaining Clubmark accreditation

The work across the year also saw the development team support clubs with facility projects through the county grant fund. An initial budget of £114,000 soon went and due to impressive performance from the team the ECB supported Gloucestershire and its clubs with the opportunity for more financial support. This saw an additional £95,000 support clubs across Gloucestershire to improve facilities for women and girls, for creating a more welcoming environment and for environmentally sustainable projects.

This money and a whole lot more, is required to improve and raise the standards of the pool of facilities that the sport currently uses across the County. This was evidenced in the production of a County Facility Strategy that looked at all grass pitches, practice facilities and indoor centres where cricket is currently played. The conclusion to the strategy is that a significant amount of investment is required to support new activity and to raise the standards of current facilities.

#### Women & Girls Cricket

This was one of two high priority areas of work for the Foundation in 2023 and as a consequence Gloucestershire saw significant growth, none more so than the growth in the number of clubs offering girl's cricket, which saw an increase from 23 to 47 clubs with girl's sections.

## GLOUCESTERSHIRE CRICKET FOUNDATION

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

2023 also saw the inaugural year of the Women's WEPL; an exciting venture with three teams represented from Gloucestershire (Golden Hill, Frenchay, and Dumbleton), plus a further three from Somerset and two from Wiltshire. It was a success and goes a big way to improving the standard of the women's club game across our region. This is only the second official premier league of its kind behind East Anglia.

The tables below show the growth in our Girls & Women's competitions in the last 3 years.

| <b>Girls</b>       | <u>2021</u>          | <u>2022</u>          | <u>2023</u>          |
|--------------------|----------------------|----------------------|----------------------|
| U9                 |                      |                      | 1 League 32 Teams    |
| U11                | 2 x Leagues 14 Teams | 2 x Leagues 17 Teams | 4 Leagues 22 Teams   |
| U13                | 3 x Leagues 18 Teams | 3 x Leagues 16 Teams | 4 x Leagues 20 Teams |
| U15                | 9 Teams              | 2 x Leagues 9 Teams  | 2 x Leagues 13 Teams |
| <b>Total Teams</b> | <b>41</b>            | <b>42</b>            | <b>87</b>            |

| <b>Women</b>       | <u>2021</u>          | <u>2022</u>          | <u>2023</u>                |
|--------------------|----------------------|----------------------|----------------------------|
| WEPL               |                      |                      | 3 x Glos 3 x Som 2 x Wilts |
| 35 Over (HB)       |                      | 6 Teams              | 8 Teams                    |
| T20 (HB)           | 2 x Leagues 11 Teams | 2 x Leagues 10 Teams | 3 x Leagues 18 Teams       |
| Soft Ball          | 4 x Leagues 24 Teams | 5 x Leagues 30 Teams | 7 x Leagues 38 Teams       |
| Indoor             | 5 x Leagues 29 Teams | 6 x Leagues 36 Teams | 6 x Leagues 40 Teams       |
| 100 Cup SB/HB      |                      | 22 Teams             | 28 Teams                   |
| <b>Total Teams</b> | <b>64</b>            | <b>104</b>           | <b>132</b>                 |

The girl's county age group sides were hugely successful too, confirming the depth and quality of the girl's participation pathway across the county. This was further enhanced with new schools' competitions for girls and new club competitions for females at both junior and senior level.

To further support this growth area the Foundation put significant time and energy into the upskilling and development of female role models. Across the year the Foundation trained 91 new women into cricket coaching, through either the Cricket Activators Course, the Foundation Coach, or the Core Coach courses.

#### **Make Cricket Accessible**

The ECB want to ensure that all people who do not normally have access to cricket, can access the game in one way or another. This does not need to come in the form of cricket through a club but instead, the ability to take part in cricket activity in a local community setting, a multi-use games area, an indoor sports hall or in fact, any space where activity can take place.

The Foundation continued to grow its community offering and specific thanks must go Lords Taverners who supported our application for further funds. This enabled the Foundation to employ a second officer to work specifically on the Wicketz programme, meaning the Wicketz offer could be delivered in other urban area of the county, rather than in Bristol alone.

The Lords Taverners also supported our Disability work area with additional resource, meaning more Disability work could take place in local community hubs, SEND schools and, as a consequence of more activity, a greater number of teams and games were played in the performance squads at D40 and S9.

The ACE (Afro-Caribbean Engagement) programme expanded its offering in 2023 also, with more hubs and a greater number of players in the ACE Academy. As a consequence of the success of the programme, the Foundation has been awarded a further three year contract to continue the great work.

## GLOUCESTERSHIRE CRICKET FOUNDATION

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

In the last 12 months this wider community activity saw us deliver:

- 6 weekly Wicketz hubs (growth from 4 in 2022)
- 5 weekly Super1s hubs (growth from 4 in 2022)
- 9 weekly Chance to Shine Street hubs (growth from 7 in 2022)
- 3 ACE hubs (growth from 2 in 2022)
- An ACE Academy with now 43 scholars
- 5 Walking Cricket hubs (targeting 50+, growth from 4 in 2022)
- 21 free Urban Community National Programmes that saw 772 5-11 year olds engaged
- 18 days of cricket, supported by hot meals, as part of the Bristol City Council granted Holiday Activity Fund - targeted at areas of the city with a high percentage of free school meals. This saw 120+ young people physically activity across both the Easter and Summer holidays.
- A South Asian Muslim girl's programme in Easton, Bristol, which saw over 100 five to eleven year olds get involved in cricket for the very first time.
- Partnership work with Hub Box, a female refugee charity, which enabled female refugees to be taken to Clifton College to receive a free 12 week programme of physical activity and cricket sessions.

#### **Performance Pathway**

With so much introductory activity taking place across the county there are players of all ages that get the desire and hunger to play at as high a standard as they possibly can. As a consequence, it is the responsibility of the Foundation to provide a pathway to enable people to be the very best that they can be and as such, the charity provides pathways in conjunction with other cricketing organisations.

Selection for teams is always a contentious piece of work but the Foundation pride themselves on a fully inclusive assessment process whereby people of all abilities and backgrounds can be put forward for free 'trial'. These events are held over the period of a day so enabling players to relax as much as is possible.

For the boys' game, the foundation works with the Gloucestershire County Cricket Club to enable children from 10 years up, to be involved in a county or zonal programme. For girls' cricket, the Foundation provides a pathway for elite young players from under 11s through to under 18s, as well as a county women's team.

For those with a disability, the foundation runs teams for the visually impaired and for those with learning and physical disabilities.

Finally, the county now also boasts three over 50's teams, four over 60's teams and one over 70's team, all of which play a calendar of fixtures across the year.

In all of the performance pathways, those involved get comprehensive winter and summer training programmes as well as extensive match schedules. The results of such pathways has seen boys and girls go on to 1st class contracts and players selected for higher honours.

#### **Fundraising activities**

The Foundation generated £50,443 from direct sponsorship in 2023 which was a 31% increase from that in 2022. In most cases this support came from local or regional businesses who supported the aspirations of the Foundation in specific work areas. A significant element of this increase came thanks to the extended partnership with UES, whereby a new 3 year deal was secured with the intention of supporting clubs getting Solar Panels and Water Efficient Systems, cheaper and at the highest possible quality.

It was the intention of the Foundation to develop its fundraising efforts through campaigns across the JustGiving site and also through the Friends of the Foundation Lottery. Both still exist, and both still bring in an annual amount of money, but tactics changed during the year, and it was decided to go after grants from Local Authorities, Charities and other grant funders instead, as the financial return was often faster paced and enabled new activity to be delivered quicker. Both Campaigns and the Lottery Scheme remain priorities for the Foundation and more work will go in to them being a success in 2024.

All funding received/ raised is utilised to employ staff to develop and deliver projects, programmes and events that directly impact on the charity's strategic aims.



## GLOUCESTERSHIRE CRICKET FOUNDATION

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

#### FINANCIAL REVIEW

##### Financial review

The ambition of the Foundation is to have a break even on management accounts, whilst utilising Restricted Funds in the most efficient and effective way possible.

The financial statements reveal a deficit for the year of 39,715 on income of £944,716. Of the deficit £9,279 was unrestricted, with a larger amount of £30,436 restricted for us on specific projects. The year ended with net assets of £447,346, of which £367,101 were unrestricted, whilst £80,245 was restricted.

Our unrestricted reserves at 30th September 2023 now stand at £367,101. This includes a necessary £44,226 held as potential redundancy costs and ideally a further £343,106 designated in case of shut down - as per our reserves policy below.

The current balance is £20,231 short of the Foundation's unrestricted reserves target, meaning work will take place in 2024 to address this deficit.

The financial position represents a strong and stable position allowing the Trustees to deliver on the charitable objectives.

# GLOUCESTERSHIRE CRICKET FOUNDATION

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

### FINANCIAL REVIEW

#### Reserves policy

The Trustees have earmarked sufficient cash resources that they feel are prudent to meet the needs of the mitigation of adverse risks as identified by the risk register. Aside from retaining a prudent amount in reserves the majority of the charity's funds are to be spent in the short term with no funds held for long term investments.

Before becoming a charity, the Gloucestershire Cricket Board agreed a Reserves Policy with Andorran (the chartered accountancy practice that examines the annual Financial Accounts). This stated that reserves should cover 2 to 6 months running costs, depending on the security of the organisation's income streams. The reserves must be "Unrestricted Funds" i.e., Funds that the company is free to use as it sees fit.

Up until October 2021, the Board did not believe that it was necessary to set the policy at the top end of the range as suggested by Andorran; this was due to the secure nature of core funding from the ECB, Chance to Shine, Lords Taverners, etc. and so 'Whichever is the greater of 3 months Running Costs plus Redundancy Costs or the Replacement Cost of Depreciated Assets' was agreed upon.

This changed in 2022, and due to the unsettled nature of funds within sport, the impact of Covid, the Cost of Living rises, and other factors, the Board increased the period from 3 months to 6 months, to the wording of "Whichever is the greater of 6 months Running Costs plus Redundancy Costs or the Replacement Cost of Depreciated Assets".

The stability of finance going in to 2023 still remains uncertain and a little unknown. Whilst the ECB have signed a new broadcasting deal for the period 2025 to 2029, it is believed that there may be tougher times ahead, especially due to the frequently used term by the ECB of 'flat investment', at a time when National Living Wage and all other costs are rising significantly. For this reason, the Finance, Risk & Audit Committee (FR&A) took the 'Reserves Policy' agenda item to the 19/10/2023 Board meeting, with a recommendation of continuing to a term of 6 months.

The logic is that if the Company is wound up, it does not need to replace assets and understanding that assets are considerably less than running costs, plus redundancy, the reserves policy is based on 6 months Running Costs plus Redundancy Costs.

It believes that the policy needs to provide cover for:

- 1) Late payments
- 2) Any need to coherently wind up the company or find alternative sources of funding.
- 3) The exposure to redundancy costs

The FR&A Committee proposes that the Company requires Reserves (Unrestricted Funds) to cover:

- 1 and 2 above - 6 months running costs - Currently £343,106
  - Redundancy Costs - Currently £44,226
- Total = £387,332

The Reserves target will be reviewed annually as part of the budgeting process, with the budget set to ensure that Reserves are on track.

#### Grants

We are eternally grateful that our funders continue to support us, especially the England and Wales Cricket Board/Trust with £376,681, Chance to Shine with £153,237, ACE charity with £45,000 as well as the Lords Taverners with £81,000 and many other significant supporters.

## GLOUCESTERSHIRE CRICKET FOUNDATION

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

#### FUTURE PLANS

The Gloucestershire Cricket Foundation is committed to growing the game of cricket in Gloucestershire across all areas, Women & Girls, Disability, junior sections within clubs as well as all junior and senior league structures. It aims to use the power of cricket to deliver accessible and enjoyable opportunities that grow the sport, tackle inequalities, improve health and well-being and enable people to fulfil their potential across the county.

In line with Inspiring Gloucestershire, the county strategy for the period 2020-2024, the major aims continue to be:

- To support cricket clubs across the county so that they can provide their memberships with ever improving facilities and the very safest of environments
- To provide a participation pathway that enables cricketers of all ability levels to be able to access, play and enjoy the game
- To provide a performance pathway that enables the more elite players to be able to reach their targets through high quality practice and match-play programmes,
- To continue to resource the women & girls' game so providing the same opportunities for females as we do males
- To develop people through a catalogue of 'workforce' courses so supporting volunteers in all aspects of the game
- To make cricket accessible to as many people as possible from all walks of life and from all backgrounds. Cricket can be played by all and the intention is to provide it for all.

There will be a great number of activities that will fall under each of the above headlines but there are also some specific priorities that the Foundation aims to achieve in 2024:

- Enhance and develop the Young Volunteering Programme, Get into Cricket
- Make 2024 a year where we prioritise developing female role models
- Take Wicketz across the county rather than being Bristol centric
- Develop a strategy for recreational cricket in Gloucestershire for the period 2025-2029
- Design and deliver a Coaches Conference to upskill volunteer coaches
- Design and deliver a new commercial cricket coaching programme

#### STRUCTURE, GOVERNANCE AND MANAGEMENT

##### Governing document

Gloucestershire cricket foundation is a Charitable Company Limited by Guarantee, governed by its memorandum and articles of association dated and adopted, 31st March 2022. It is a registered charity with the Charity Commission.

##### Recruitment and appointment of new trustees

All Trustees serve a three year term following which they can seek reappointments. The existing Trustees have the power to appoint further Trustees provided they have attained the age of 18 years and are not disqualified from taking office. The Trustees are not actively recruiting at present but have measures in place to consider potential applicants as they might arise.

For the recruitment of new Trustees, the charity has a nominations committee which is comprised of both Trustees and independent members. The committee's ambition is to have a blend and mix of representatives from across the county, with at least 30% of each gender, as well as representation from across all demographics.

New Trustees undergo training and an induction to brief them on their legal obligations under Charity and Company Law, the content of the memorandum and articles of association, the committee and decision making processes of the Foundation, the strategy and recent financial performance of the charity. Trustees are encouraged to attend appropriate external training events where these will facilitate the undertaking of their role.

# GLOUCESTERSHIRE CRICKET FOUNDATION

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

### STRUCTURE, GOVERNANCE AND MANAGEMENT

#### Organisational structure

The Trustees who have served during the year and since the year end are set out on Page 1. The Trustees meet at least six times per year and on any other occasion as judged necessary in order to review progress and determine matters of strategy and policy.

Any decision necessary from the Trustees shall be determined by the majority of votes of the Trustees present and voting on the question.

The Board of Trustees is skills based and is of maximum 12 members in size. To support the full board a Finance, Risk & Audit Committee meets at least four times per year to review the budget, analyse the forecast, maintain an appropriate and comprehensive risk register, whilst also ensuring all audit and governance work is compliant (along with the Governance Committee).

The operational management of the charity is led by the Chief Executive, who is supported by the Operations Manager and the Community Development Manager. The performances of these positions and the charity itself are reviewed at Board Meetings and any decisions on remuneration of all staff members are ratified by the Trustees.

#### ECB Governance

The Foundation complies with the Charity Commission governance as well as at least the silver tier of the governance framework of our main funder. The County Partnership Agreement (CPA), which regulates the relationship between the Foundation and the ECB, is annually agreed and signed, and we are committed to continuing to meet the CPA standards and at least a minimum silver tier governance standard (currently Gold).

### STATEMENT OF TRUSTEES' RESPONSIBILITIES

The trustees (who are also the directors of Gloucestershire Cricket Foundation for the purposes of company law) 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).


Company law requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charitable company and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that period. In preparing those financial statements, the trustees are required to

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charity SORP;
- make judgements and estimates that are reasonable and prudent;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in business.

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

This report has been prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small companies.

Approved by order of the board of trustees on 5/3/2024 and signed on its behalf by:

  
.....  
P Carter (Finance) - Secretary

**INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF  
GLOUCESTERSHIRE CRICKET FOUNDATION**

**Independent examiner's report to the trustees of Gloucestershire Cricket Foundation ('the Company')**

I report to the charity trustees on my examination of the accounts of the Company for the year ended 30 September 2023.

**Responsibilities and basis of report**

As the charity's trustees of the Company (and also its directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

Having satisfied myself that the accounts of the Company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your charity's accounts as carried out under Section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under Section 145(5) (b) of the 2011 Act.

**Independent examiner's statement**

Since your charity's gross income exceeded £250,000 your examiner must be a member of a listed body. I can confirm that I am qualified to undertake the examination because I am a member of the Institute of Chartered Accountants in England and Wales, which is one of the listed bodies.


I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe:

1. accounting records were not kept in respect of the Company as required by Section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements of Section 396 of the 2006 Act other than any requirement that the accounts give a true and fair view which is not a matter considered as part of an independent examination; or
4. the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities (applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)).

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.



Roger Downes FCA



Andorran Limited  
6 Manor Park Business Centre  
Mackenzie Way  
Cheltenham  
Gloucestershire  
GL51 9TX

6 March 2024

GLOUCESTERSHIRE CRICKET FOUNDATION

STATEMENT OF FINANCIAL ACTIVITIES  
(INCORPORATING AN INCOME AND EXPENDITURE ACCOUNT)  
FOR THE YEAR ENDED 30 SEPTEMBER 2023

|                                    | Notes | Unrestricted<br>funds<br>£ | Restricted<br>funds<br>£ | 30.9.23<br>Total<br>funds<br>£ | 30.9.22<br>Total<br>funds<br>£ |
|------------------------------------|-------|----------------------------|--------------------------|--------------------------------|--------------------------------|
| <b>INCOME AND ENDOWMENTS FROM</b>  |       |                            |                          |                                |                                |
| <b>Charitable activities</b>       | 3     |                            |                          |                                |                                |
| Charitable Activities              |       | 359,492                    | 585,224                  | 944,716                        | 992,423                        |
| Investment income                  | 2     | 5,260                      | -                        | 5,260                          | 310                            |
| <b>Total</b>                       |       | <u>364,752</u>             | <u>585,224</u>           | <u>949,976</u>                 | <u>992,733</u>                 |
| <b>EXPENDITURE ON</b>              |       |                            |                          |                                |                                |
| <b>Charitable activities</b>       | 4     |                            |                          |                                |                                |
| Charitable Activities              |       | 386,801                    | 602,890                  | 989,691                        | 841,640                        |
| <b>NET INCOME/(EXPENDITURE)</b>    |       |                            |                          |                                |                                |
| <b>Transfers between funds</b>     | 13    | (22,049)                   | (17,666)                 | (39,715)                       | 151,093                        |
|                                    |       | <u>12,770</u>              | <u>(12,770)</u>          | <u>-</u>                       | <u>-</u>                       |
| <b>Net movement in funds</b>       |       | (9,279)                    | (30,436)                 | (39,715)                       | 151,093                        |
| <b>RECONCILIATION OF FUNDS</b>     |       |                            |                          |                                |                                |
| Total funds brought forward        |       | 376,380                    | 110,681                  | 487,061                        | 335,968                        |
| <b>TOTAL FUNDS CARRIED FORWARD</b> |       | <u><u>367,101</u></u>      | <u><u>80,245</u></u>     | <u><u>447,346</u></u>          | <u><u>487,061</u></u>          |

The notes form part of these financial statements

**GLOUCESTERSHIRE CRICKET FOUNDATION**

**STATEMENT OF FINANCIAL POSITION  
30 SEPTEMBER 2023**

|  | Notes | Unrestricted<br>funds<br>£ | Restricted<br>funds<br>£ | 30.9.23<br>Total<br>funds<br>£ | 30.9.22<br>Total<br>funds<br>£ |
|--|-------|----------------------------|--------------------------|--------------------------------|--------------------------------|
| <b>FIXED ASSETS</b>                              |       |                            |                          |                                |                                |
| Tangible assets                                  | 10    | 11,825                     | -                        | 11,825                         | 9,442                          |
| <b>CURRENT ASSETS</b>                            |       |                            |                          |                                |                                |
| Debtors  | 11    | 101,653                    | -                        | 101,653                        | 83,277                         |
| Cash at bank                                     |       | 359,843                    | 80,245                   | 440,088                        | 491,167                        |
|  |       | <u>461,496</u>             | <u>80,245</u>            | <u>541,741</u>                 | <u>574,444</u>                 |
| <b>CREDITORS</b>                                 |       |                            |                          |                                |                                |
| Amounts falling due within one year              | 12    | (106,220)                  | -                        | (106,220)                      | (96,825)                       |
| <b>NET CURRENT ASSETS</b>                        |       | <u>355,276</u>             | <u>80,245</u>            | <u>435,521</u>                 | <u>477,619</u>                 |
| <b>TOTAL ASSETS LESS CURRENT<br/>LIABILITIES</b> |       | <u>367,101</u>             | <u>80,245</u>            | <u>447,346</u>                 | <u>487,061</u>                 |
| <b>NET ASSETS</b>                                |       | <u>367,101</u>             | <u>80,245</u>            | <u>447,346</u>                 | <u>487,061</u>                 |
| <b>FUNDS</b>                                     | 13    |                            |                          |                                |                                |
| Unrestricted funds                               |       |                            |                          | 367,101                        | 376,380                        |
| Restricted funds                                 |       |                            |                          | 80,245                         | 110,681                        |
| <b>TOTAL FUNDS</b>                               |       |                            |                          | <u>447,346</u>                 | <u>487,061</u>                 |

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 30 September 2023.


The members have not required the company to obtain an audit of its financial statements for the year ended 30 September 2023 in accordance with Section 476 of the Companies Act 2006.

The trustees acknowledge their responsibilities for

- (a) ensuring that the charitable company keeps accounting records that comply with Sections 386 and 387 of the Companies Act 2006 and
- (b) preparing financial statements which give a true and fair view of the state of affairs of the charitable company as at the end of each financial year and of its surplus or deficit for each financial year in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the charitable company.

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

The financial statements were approved by the Board of Trustees and authorised for issue on 06/10/2023 and were signed on its behalf by:

  
 A Shield (Chair) - Trustee

The notes form part of these financial statements

GLOUCESTERSHIRE CRICKET FOUNDATION

STATEMENT OF CASH FLOWS  
FOR THE YEAR ENDED 30 SEPTEMBER 2023

| Notes   | 30.9.23<br>£                | 30.9.22<br>£                |
|---|-----------------------------|-----------------------------|
| <b>Cash flows from operating activities</b>                                   |                             |                             |
| Cash generated from operations           1                                    | (49,769)                    | 41,707                      |
| Opening bank balance  | -                           | 457,181                     |
| Tax paid  | -                           | 59                          |
|   | <u>                    </u> | <u>                    </u> |
| Net cash (used in)/provided by operating activities                           | (49,769)                    | 498,947                     |
|   | <u>                    </u> | <u>                    </u> |
| <b>Cash flows from investing activities</b>                                   |                             |                             |
| Purchase of tangible fixed assets   | (6,570)                     | (8,090)                     |
| Interest received   | 5,260                       | 310                         |
|   | <u>                    </u> | <u>                    </u> |
| Net cash used in investing activities   | (1,310)                     | (7,780)                     |
|   | <u>                    </u> | <u>                    </u> |
| <b>Change in cash and cash equivalents<br/>in the reporting period</b>        | (51,079)                    | 491,167                     |
| <b>Cash and cash equivalents at the<br/>beginning of the reporting period</b> | 491,167                     | -                           |
|   | <u>                    </u> | <u>                    </u> |
| <b>Cash and cash equivalents at the end<br/>of the reporting period</b>       | <u>440,088</u>              | <u>491,167</u>              |

The notes form part of these financial statements



GLOUCESTERSHIRE CRICKET FOUNDATION

NOTES TO THE STATEMENT OF CASH FLOWS  
FOR THE YEAR ENDED 30 SEPTEMBER 2023

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

|   | 30.9.23<br>£    | 30.9.22<br>£  |
|---|-----------------|---------------|
| <b>Net (expenditure)/income for the reporting period (as per the Statement of Financial Activities)</b> | (39,715)        | 151,093       |
| <b>Adjustments for:</b>   |                 |               |
| Depreciation charges  | 2,388           | 2,610         |
| Loss on disposal of fixed assets  | 1,799           | -             |
| Interest received   | (5,260)         | (310)         |
| Increase in debtors   | (18,376)        | (32,926)      |
| Increase/(decrease) in creditors  | 9,395           | (78,760)      |
| <b>Net cash (used in)/provided by operations</b>  | <u>(49,769)</u> | <u>41,707</u> |

2. ANALYSIS OF CHANGES IN NET FUNDS

|                 | At 1.10.22<br>£ | Cash flow<br>£  | At 30.9.23<br>£ |
|-----------------|-----------------|-----------------|-----------------|
| <b>Net cash</b> |                 |                 |                 |
| Cash at bank    | 491,167         | (51,079)        | 440,088         |
|                 | <u>491,167</u>  | <u>(51,079)</u> | <u>440,088</u>  |
| <b>Total</b>    | <u>491,167</u>  | <u>(51,079)</u> | <u>440,088</u>  |

NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 30 SEPTEMBER 2023

1. ACCOUNTING POLICIES

**Basis of preparing the financial statements**

The financial statements of the charitable company, 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 Companies Act 2006. The financial statements have been prepared under the historical cost convention.

**Income**

Income is included in the Statement of Financial Activities when the charitable company becomes entitled to the income, the trustees are virtually certain they will receive the money and monetary value can be measured with sufficient reliability, irrespective of when the expenditure for which it has been raised will be incurred.

Income from government and other grants is recognised when the charitable company has entitlement to the funds, any performance conditions attached to the grants have been met, it is probable that the income will be received, the amount can be measured reliably and it is not deferred.

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.

The charity is not registered for VAT and consequently cannot recover any VAT that is charged to it. The cost of irrecoverable VAT is included within the cost heading to which it relates.

**Tangible fixed assets**

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

|                       |               |
|-----------------------|---------------|
| Fixtures and fittings | - 25% on cost |
| Computer equipment    | - 20% on cost |

Individual asset purchases costing less than £1,000 are written off as expenditure in the year of acquisition.

**Taxation**

The charity is exempt from corporation tax on and surplus from its charitable activities, except to the extent that such surplus is generated from interest received.

**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. Although restricted fund income is often received in an accounting period ahead of the expenditure for which it has been raised, it is treated in accordance with the recognition rules for income in the note set out above.

GLOUCESTERSHIRE CRICKET FOUNDATION

NOTES TO THE FINANCIAL STATEMENTS - continued  
FOR THE YEAR ENDED 30 SEPTEMBER 2023

1. ACCOUNTING POLICIES - continued

**Fund accounting**

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

2. INVESTMENT INCOME

|                          | 30.9.23 | 30.9.22 |
|--------------------------|---------|---------|
|                          | £       | £       |
| Deposit account interest | 5,260   | 310     |

3. INCOME FROM CHARITABLE ACTIVITIES

|                        | Activity              | 30.9.23        | 30.9.22        |
|------------------------|-----------------------|----------------|----------------|
|                        |                       | £              | £              |
| Coach Education        | Charitable Activities | 61,627         | 73,597         |
| Sponsorship            | Charitable Activities | 50,443         | 38,898         |
| Member Club            |                       |                |                |
| Subscriptions          | Charitable Activities | 12,630         | 11,875         |
| GYC Cricket            | Charitable Activities | 80,334         | 86,832         |
| Grants                 | Charitable Activities | 579,064        | 640,593        |
| GCB Schools Education  |                       |                |                |
| Offer                  | Charitable Activities | 14,010         | 16,682         |
| Indoor Cricket Leagues | Charitable Activities | 13,600         | 12,035         |
| All Stars income       | Charitable Activities | 15,135         | 13,820         |
| Wicketz income         | Charitable Activities | 46,615         | 31,553         |
| Kwick cricket          | Charitable Activities | 2,442          | 3,663          |
| Disability Cricket     | Charitable Activities | 35,258         | 32,628         |
| Golf Day               | Charitable Activities | 7,770          | 12,906         |
| Other income           | Charitable Activities | 25,788         | 17,341         |
|                        |                       | <u>944,716</u> | <u>992,423</u> |

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

|                                 | 30.9.23        | 30.9.22        |
|---------------------------------|----------------|----------------|
|                                 | £              | £              |
| England and Wales Cricket Board | 376,681        | 414,317        |
| Chance to Shine                 | 153,237        | 122,903        |
| The ACE Programme Charity       | 44,674         | 56,610         |
| Age UK                          | 4,472          | 2,000          |
| Worldpay                        | -              | 14,430         |
| EW Cricket Trust                | -              | 12,000         |
| Gloucestershire Cricket Trust   | -              | 11,000         |
| Philip Bush Legacy              | -              | 4,773          |
| Cheltenham Indoor League        | -              | 2,560          |
|                                 | <u>579,064</u> | <u>640,593</u> |

GLOUCESTERSHIRE CRICKET FOUNDATION

NOTES TO THE FINANCIAL STATEMENTS - continued  
FOR THE YEAR ENDED 30 SEPTEMBER 2023

4. CHARITABLE ACTIVITIES COSTS

|                       | Direct<br>Costs (see<br>note 5)<br>£ | Support<br>costs (see<br>note 6)<br>£ | Totals<br>£ |
|-----------------------|--------------------------------------|---------------------------------------|-------------|
| Charitable Activities | 979,406                              | 10,285                                | 989,691     |

5. DIRECT COSTS OF CHARITABLE ACTIVITIES

|                             | 30.9.23<br>£ | 30.9.22<br>£ |
|-----------------------------|--------------|--------------|
| Staff costs                 | 454,651      | 395,935      |
| Insurance                   | 10,848       | 1,668        |
| Computer costs              | 6,244        | 7,377        |
| Telephone                   | 12,174       | 9,781        |
| Postage and stationery      | 878          | 4,364        |
| Rent and office costs       | 9,928        | 6,000        |
| Sundries                    | 10,036       | 4,851        |
| Website costs               | 895          | 10,115       |
| Cost of meetings            | 2,176        | 2,692        |
| Bank charges                | 1,985        | 2,297        |
| Office Equipment lease      | 2,781        | 1,954        |
| Bad debts                   | -            | 588          |
| GYC and District costs      | 93,390       | 87,938       |
| Coach Education costs       | 28,432       | 28,807       |
| Chance to Shine costs       | 99,725       | 48,405       |
| Wicketz costs               | 43,112       | 39,917       |
| Indoor Cricket costs        | 13,907       | 11,951       |
| Disabled Cricket costs      | 46,625       | 42,352       |
| ECB Womens World Cup legacy | 8,218        | 12,232       |
| All Stars costs             | 4,859        | 3,257        |
| ECB national programmes     | 3,315        | 3,684        |
| General expenses            | 8,448        | 9,999        |
| Partners costs              | 2,245        | 1,509        |
| Emerging Players costs      | 4,440        | 6,289        |
| Coaches for GCCC            | 2,745        | 2,036        |
| ACE programme costs         | 76,162       | 59,131       |
| Walking cricket costs       | 5,640        | 2,183        |
| Volunteer Recognition costs | 18,354       | 13,306       |
| Facility strategy costs     | 3,006        | -            |
| Depreciation                | 2,388        | 2,610        |
| Loss on sale of assets      | 1,799        | -            |
|                             | 979,406      | 823,228      |

**GLOUCESTERSHIRE CRICKET FOUNDATION**

**NOTES TO THE FINANCIAL STATEMENTS - continued  
FOR THE YEAR ENDED 30 SEPTEMBER 2023**

**6. SUPPORT COSTS**

|                       |   |
|-----------------------|---|
|                       | Governance<br>costs<br>£<br><u>10,285</u> |
| Charitable Activities |   |

Support costs, included in the above, are as follows:

|                            | 30.9.23       | 30.9.22       |
|----------------------------|---------------|---------------|
|                            | Charitable    | Total         |
|                            | Activities    | activities    |
|                            | £             | £             |
| Accountancy and legal fees | 10,344        | 8,302         |
| Charity Set up costs       | -             | 10,051        |
| Tax on interest received   | (59)          | 59            |
|                            | <u>10,285</u> | <u>18,412</u> |

**7. NET INCOME/(EXPENDITURE)**

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

|                                     | 30.9.23      | 30.9.22  |
|-------------------------------------|--------------|----------|
|                                     | £            | £        |
| Depreciation - owned assets         | 2,388        | 2,610    |
| Deficit on disposal of fixed assets | 1,799        | -        |
|                                     | <u>1,799</u> | <u>-</u> |

**8. TRUSTEES' REMUNERATION AND BENEFITS**

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

**Trustees' expenses**

Five trustees were reimbursed expenses of £517 in the year (2022: two trustees were reimbursed expenses of £732).

**9. STAFF COSTS**

|                       | 30.9.23        | 30.9.22        |
|-----------------------|----------------|----------------|
|                       | £              | £              |
| Wages and salaries    | 609,480        | 545,395        |
| Social security costs | 39,255         | 36,217         |
| Other pension costs   | 21,099         | 18,677         |
|                       | <u>669,834</u> | <u>600,289</u> |

The average monthly number of employees during the year was 37.

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

|                   | 30.9.23 | 30.9.22 |
|-------------------|---------|---------|
| £70,000 - £80,000 | 1       | -       |
| £60,001 - £70,000 | -       | 1       |

Staff costs relating to restricted fund activities are shown in note 5 above under the activity headings to which they relate.

GLOUCESTERSHIRE CRICKET FOUNDATION

NOTES TO THE FINANCIAL STATEMENTS - continued  
FOR THE YEAR ENDED 30 SEPTEMBER 2023

10. TANGIBLE FIXED ASSETS

|                        | Fixtures<br>and<br>fittings<br>£ | Computer<br>equipment<br>£ | Totals<br>£   |
|------------------------|----------------------------------|----------------------------|---------------|
| <b>COST</b>            |                                  |                            |               |
| At 1 October 2022      | 2,052                            | 15,667                     | 17,719        |
| Additions              | -                                | 6,570                      | 6,570         |
| Disposals              | (2,052)                          | (6,803)                    | (8,855)       |
|                        | <u>-</u>                         | <u>15,434</u>              | <u>15,434</u> |
| At 30 September 2023   |                                  |                            |               |
| <b>DEPRECIATION</b>    |                                  |                            |               |
| At 1 October 2022      | 2,052                            | 6,225                      | 8,277         |
| Charge for year        | -                                | 2,388                      | 2,388         |
| Eliminated on disposal | (2,052)                          | (5,004)                    | (7,056)       |
|                        | <u>-</u>                         | <u>3,609</u>               | <u>3,609</u>  |
| At 30 September 2023   |                                  |                            |               |
| <b>NET BOOK VALUE</b>  |                                  |                            |               |
| At 30 September 2023   | <u>-</u>                         | <u>11,825</u>              | <u>11,825</u> |
| At 30 September 2022   | <u>-</u>                         | <u>9,442</u>               | <u>9,442</u>  |

11. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

|               |                |               |
|---------------|----------------|---------------|
|               | 30.9.23        | 30.9.22       |
|               | £              | £             |
| Trade debtors | 88,716         | 72,950        |
| Other debtors | 4,953          | 2,160         |
| Prepayments   | 7,984          | 8,167         |
|               | <u>101,653</u> | <u>83,277</u> |

12. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

|                                 |                |               |
|---------------------------------|----------------|---------------|
|                                 | 30.9.23        | 30.9.22       |
|                                 | £              | £             |
| Trade creditors                 | 29,828         | 26,253        |
| Tax                             | -              | 59            |
| Social security and other taxes | 12,041         | 20,852        |
| Other creditors                 | 1,977          | 1,181         |
| Other Cricketing Funds          | 17,531         | 11,271        |
| Accrued expenses                | 40,941         | 35,471        |
| Income in advance               | 3,902          | 1,738         |
|                                 | <u>106,220</u> | <u>96,825</u> |

GLOUCESTERSHIRE CRICKET FOUNDATION

NOTES TO THE FINANCIAL STATEMENTS - continued  
FOR THE YEAR ENDED 30 SEPTEMBER 2023

13. MOVEMENT IN FUNDS

|                               | At<br>1.10.22<br>£ | Net<br>movement<br>in funds<br>£ | Transfers<br>between<br>funds<br>£ | At<br>30.9.23<br>£ |
|-------------------------------|--------------------|----------------------------------|------------------------------------|--------------------|
| <b>Unrestricted funds</b>     |                    |                                  |                                    |                    |
| General fund                  | 353,380            | 951                              | 12,770                             | 367,101            |
| Designated: Facility Strategy | 12,000             | (12,000)                         | -                                  | -                  |
| Designated: Apprentice        | 11,000             | (11,000)                         | -                                  | -                  |
|                               | <u>376,380</u>     | <u>(22,049)</u>                  | <u>12,770</u>                      | <u>367,101</u>     |
| <b>Restricted funds</b>       |                    |                                  |                                    |                    |
| Make Cricket Accessible       | 25,222             | (47,231)                         | 22,009                             | -                  |
| Participation Pathway         | 4,773              | 22,533                           | (22,433)                           | 4,873              |
| Women & Girls Development     | 16,528             | 47,206                           | (53,693)                           | 10,041             |
| Workforce Development         | 41,450             | (16,202)                         | 22,450                             | 47,698             |
| Performance Pathway           | 15,054             | (5,053)                          | 4,954                              | 14,955             |
| Club & League Development     | 7,654              | (18,919)                         | 13,943                             | 2,678              |
|                               | <u>110,681</u>     | <u>(17,666)</u>                  | <u>(12,770)</u>                    | <u>80,245</u>      |
| <b>TOTAL FUNDS</b>            | <u>487,061</u>     | <u>(39,715)</u>                  | <u>-</u>                           | <u>447,346</u>     |

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

|                               | Incoming<br>resources<br>£ | Resources<br>expended<br>£ | Movement<br>in funds<br>£ |
|-------------------------------|----------------------------|----------------------------|---------------------------|
| <b>Unrestricted funds</b>     |                            |                            |                           |
| General fund                  | 364,752                    | (363,801)                  | 951                       |
| Designated: Facility Strategy | -                          | (12,000)                   | (12,000)                  |
| Designated: Apprentice        | -                          | (11,000)                   | (11,000)                  |
|                               | <u>364,752</u>             | <u>(386,801)</u>           | <u>(22,049)</u>           |
| <b>Restricted funds</b>       |                            |                            |                           |
| Make Cricket Accessible       | 170,073                    | (217,304)                  | (47,231)                  |
| Participation Pathway         | 229,083                    | (206,550)                  | 22,533                    |
| Women & Girls Development     | 88,021                     | (40,815)                   | 47,206                    |
| Workforce Development         | 17,711                     | (33,913)                   | (16,202)                  |
| Performance Pathway           | 17,743                     | (22,796)                   | (5,053)                   |
| Club & League Development     | 62,593                     | (81,512)                   | (18,919)                  |
|                               | <u>585,224</u>             | <u>(602,890)</u>           | <u>(17,666)</u>           |
| <b>TOTAL FUNDS</b>            | <u>949,976</u>             | <u>(989,691)</u>           | <u>(39,715)</u>           |

GLOUCESTERSHIRE CRICKET FOUNDATION

NOTES TO THE FINANCIAL STATEMENTS - continued  
FOR THE YEAR ENDED 30 SEPTEMBER 2023

13. MOVEMENT IN FUNDS - continued

Comparatives for movement in funds

|                               | At<br>1.10.21<br>£ | Net<br>movement<br>in funds<br>£ | Transfers<br>between<br>funds<br>£ | At<br>30.9.22<br>£ |
|-------------------------------|--------------------|----------------------------------|------------------------------------|--------------------|
| <b>Unrestricted funds</b>     |                    |                                  |                                    |                    |
| General fund                  | 335,968            | 65,542                           | (48,130)                           | 353,380            |
| Designated: Facility Strategy | -                  | 12,000                           | -                                  | 12,000             |
| Designated: Apprentice        | -                  | 11,000                           | -                                  | 11,000             |
|                               | <u>335,968</u>     | <u>88,542</u>                    | <u>(48,130)</u>                    | <u>376,380</u>     |
| <b>Restricted funds</b>       |                    |                                  |                                    |                    |
| Make Cricket Accessible       | -                  | (12,665)                         | 37,887                             | 25,222             |
| Participation Pathway         | -                  | 21,550                           | (16,777)                           | 4,773              |
| Women & Girls Development     | -                  | 16,528                           | -                                  | 16,528             |
| Workforce Development         | -                  | 14,430                           | 27,020                             | 41,450             |
| Performance Pathway           | -                  | 15,054                           | -                                  | 15,054             |
| Club & League Development     | -                  | 7,654                            | -                                  | 7,654              |
|                               | <u>-</u>           | <u>62,551</u>                    | <u>48,130</u>                      | <u>110,681</u>     |
| <b>TOTAL FUNDS</b>            | <u>335,968</u>     | <u>151,093</u>                   | <u>-</u>                           | <u>487,061</u>     |

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

|                               | Incoming<br>resources<br>£ | Resources<br>expended<br>£ | Movement<br>in funds<br>£ |
|-------------------------------|----------------------------|----------------------------|---------------------------|
| <b>Unrestricted funds</b>     |                            |                            |                           |
| General fund                  | 642,111                    | (576,569)                  | 65,542                    |
| Designated: Facility Strategy | 12,000                     | -                          | 12,000                    |
| Designated: Apprentice        | 11,000                     | -                          | 11,000                    |
|                               | <u>665,111</u>             | <u>(576,569)</u>           | <u>88,542</u>             |
| <b>Restricted funds</b>       |                            |                            |                           |
| Make Cricket Accessible       | 122,691                    | (135,356)                  | (12,665)                  |
| Participation Pathway         | 137,143                    | (115,593)                  | 21,550                    |
| Women & Girls Development     | 17,344                     | (816)                      | 16,528                    |
| Workforce Development         | 27,736                     | (13,306)                   | 14,430                    |
| Performance Pathway           | 15,054                     | -                          | 15,054                    |
| Club & League Development     | 7,654                      | -                          | 7,654                     |
|                               | <u>327,622</u>             | <u>(265,071)</u>           | <u>62,551</u>             |
| <b>TOTAL FUNDS</b>            | <u>992,733</u>             | <u>(841,640)</u>           | <u>151,093</u>            |

The **designated funds** are in respect of:

**Facility Strategy**

Funds from the EW Cricket Trust for the preparation of a strategy for 2023 onwards.

**Apprentice**

Funds from the Gloucestershire Cricket Trust allocated to the employment of an apprentice.



NOTES TO THE FINANCIAL STATEMENTS - continued  
FOR THE YEAR ENDED 30 SEPTEMBER 2023

13. MOVEMENT IN FUNDS - continued

The restricted funds are in respect of:

**Make Cricket Accessible**

Our aim as a charity is to give more people the opportunity to engage with cricket more often. We must ensure the game is accessible, sustainable and supports the harder-to-reach communities. The work in this space supports people from low socio economic groups, those with a disability, those in rural or urban areas that have different challenges and those who are simply seen as being at a disadvantage. It's about taking cricket to communities rather than through the normal method of cricket clubs.

**Participation Pathway**

The pathway is constructed and designed to ensure that people of all ages and abilities have the opportunity to play the game at a level that is right for them. This area of work includes around the year support and delivery in primary, secondary and SEND schools, as well as the support and delivery of the National Programmes, All Stars and Dynamos Cricket.

**Women & Girls Development**

A decade ago cricket was very much seen as a sport for males, whereas now it is very much a sport for both sexes. The growth of the women and girls' game in Gloucestershire has been sizeable with the county now boasting over a third of its clubs having women and / or girls' sections. This sees the Foundation developing standalone junior and senior pathways for the sport, girls only delivery in schools, cricketing facilities that are welcoming and inclusive as well as a pathway that will support players to the very top.

**Workforce Development**

Cricket cannot operate without volunteers, officials, ground staff and coaches, they are quite simply the most important people in our sport. The work of the Foundation aims to provide support, mentoring, training and ongoing education to help and develop those people who do so much for our sport. In an annual cycle this will include running over 50 courses for club volunteers alone, which is then supplemented for the support of teachers, young leaders and other key target groups.

**Performance Pathway**

Developing homegrown talent through a well-resourced performance pathway is important for two main reasons; 1) It enables people to reach their potential and to hopefully become first class cricketers, 2) It creates a greater foundation for cricket in the county. The Foundation lead the Women and Girls' Elite Pathway, as well as the pathway for Disabled athletes. This is offered for people from U11 through to adulthood.

**Club & League Development**

Clubs and Leagues are at the heart of the recreational game. Our aim over the next 5 years is to ensure that there is a thriving network with a variety of opportunities to play the version that they want and we will do this by offering league, competition and play opportunities across the county for all. This includes structured activity for juniors, women and girls', adults and seniors, both indoor and outdoor. This area of work also sees us support clubs to develop their facilities, both fine turf, practice and buildings.

**Transfers between funds**

Transfers are made between restricted and unrestricted funds at the end of every accounting period in cases where:

- i) the activity of the restricted fund has come to an end and there is an unspent balance that is not repayable to the funder(s), when the surplus is transferred to unrestricted funds; and
- ii) the restricted fund is in deficit and has either come to an end or there is no prospect of a surplus in a later period, when the deficit is eliminated by transfer from unrestricted funds.

**GLOUCESTERSHIRE CRICKET FOUNDATION**

**NOTES TO THE FINANCIAL STATEMENTS - continued  
FOR THE YEAR ENDED 30 SEPTEMBER 2023**

**14. RELATED PARTY DISCLOSURES**

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