

Company Registration Number: 07335620

Charity Registration Number: 1196490

Staffordshire Cricket Limited

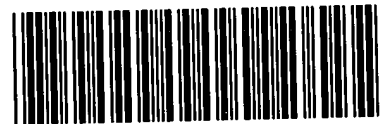
(A Company Limited by Guarantee)

Annual Report and Financial Statements

for the Year Ended 30 September 2024

Alextra Group Limited
Chartered Certified Accountants
7-9 Macon Court
Crewe
Cheshire
CW1 6EA

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Reference and Administrative Details

Chairman	David Andrew Smith
Trustees	David Andrew Smith Toyin Higgs Simon David Fisher Sue Rennie Laura Macleod Christopher Neil Turner Martin Nicholas Davies Helen Bourton Jason Nicholas Britton Amit Paul Sharma Rachel Bayley
Secretary	Jason Nicholas Britton
Charity Registration Number	1196490
Company Registration Number	07335620
Registered Office	The Charity is incorporated in England & Wales. 4 Parker Court Staffordshire Technology Park Stafford Staffordshire ST18 0WP
Auditor	Alextra Group Limited Chartered Certified Accountants 7-9 Macon Court Crewe Cheshire CW1 6EA

Directors' Report and Trustees' Annual Report

The Trustees, who are directors for the purposes of company law, present the annual report together with the financial statements of the charitable company for the year ended 30 September 2024.

Objectives and Activities

Objects and Aims

The Charity's objectives are:

- provide or assist in the provision of facilities including but not limited to the provision of facilities for the playing of cricket and other sports, in the interests of social welfare for recreation or other leisure time occupation of individuals who have need of such facilities by reason of their youth, age, infirmity or disability, financial hardship or social circumstances with the object of improving their conditions of life;
- promote community participation in healthy recreation including but not limited to the provision of facilities for the playing of cricket and other sports in the Historic County of Staffordshire and beyond. To serve as the local governing body for Recreational Cricket in the Historic County of Staffordshire, adapting and adopting local policies, in line with national programs, directives and rules, regulations, policies and procedures of the England and Wales Cricket Board ('ECB'); and
- promote education including but not limited to supporting the cricket network and its people to achieve recognised qualifications or other betterment in skills including playing, coaching, safeguarding, umpiring and officiating, groundskeeping, club management and development.

The Historic County of Staffordshire includes the large conurbations of Sandwell, Wolverhampton, Walsall and Stoke-on-Trent, towns and cities such as Stafford, Newcastle-under-Lyme, Burton-upon-Trent, Tamworth and Lichfield plus rural areas such as the Staffordshire Moorlands and Cannock Chase.

The Charity's Mission is 'to inspire people in Staffordshire to a lifelong association with cricket through the support and growth of the recreational game in our county'.

Directors' Report and Trustees' Annual Report

Objectives, Strategies and Activities

Activities during the year included:

Facilities and Improving Conditions of Life:

The 'Core Cities Programme' in Sandwell enables predominantly women of South Asian ethnicity to participate in cricket activity. This seeks to address inequalities of opportunity to participate in cricket amongst inner-city and South Asian women.

'Walking Cricket' is a modified version of the game designed to keep older people moving, whilst retaining participation in a game they love.

A variety of 'Ability' programmes are specially tailored for the needs of those with disabilities. With funding from the Lord's Taverners, these are now badged 'Super 1s'.

Participation and Governance:

'All Stars' is an introductory level programme for 5-8 years-old children, while 'Dynamos' is a follow-on programme for those aged 8-10. The Charity encourages clubs to run these programmes and have also run courses in non-club environments such as faith groups and schools. The Charity runs courses funded by 'Chance to Shine' in Primary Schools (and for Secondary School girls) along with 'Street Cricket' programmes in inner-city areas.

The Charity runs an indoor league for girls during the winter and have recently started an outdoor girls' league in the summer. Women's softball festivals provide an opportunity for women to participate without any of the perceived barriers to playing hardball cricket.

As the governing body for cricket in Staffordshire, we advise cricket clubs and check their applications for ECB Clubmark approval. This is an important way of monitoring and improving club governance and safeguarding procedures.

People and Performance:

Coaching courses are run for new Coach Support Workers along with intermediate level club coaching courses. Safeguarding courses are run for both Coaches and club Safeguarding Officers.

County Age Group teams are run for boys and girls at age groups from under 11 to under 18, along with the County Women's team, under 50 and under 60 county teams. An 'Emerging Players' Programme' ('EPP') bridges the gap between age-group cricket and the academies run by 'First-Class' counties.

An excellent relationship is maintained with the Association of Cricket Officials, the Coaches' Association, and the Grounds Management Association.

Public Benefit

In shaping its objectives for this period and in planning its activities for the future, the Trustees have considered the guidance published by the Charity Commission on public benefit. The Charity has provided access to opportunities in culture, sports, and recreation for all people within Staffordshire. This Report outlines how the Charity's achievements during 2023/24 have benefited the public, either directly or indirectly. Trustees remain confident about the Charity's ability to sustain public benefit over the next twelve months and beyond.

The Trustees confirm that they have complied with the requirements of Section 17 of the Charities Act 2011 to have due regard to the public benefit guidance published by the Charity Commission for England and Wales.

Directors' Report and Trustees' Annual Report

Achievements and Performance

Community

Our community offer is currently provided through delivery of the ECB Core Cities Programme in Sandwell and Chance to Shine's Street Cricket projects.

Core Cities:

The Charity has the opportunity to bid for additional grant funding. This would top up Sandwell funding (to £40k) and allow applications to be placed for Wolverhampton and Walsall for the next three years (max £40k each).

The Charity is applying for additional grant funding from Sandwell Council for £10k to support a MCC Hub in Sandwell and to fund additional Secondary Schools to help feed into the Hub.

The Charity intends on further engaging with Afro Caribbean communities moving forwards.

Charity Coaches supported Holiday Camps at two Sandwell Schools (Holly Lodge and Shirelands). Encouragingly, good numbers attended both, particularly girls. As a result, the Charity is looking to create a Girls Street session in the Smethwick / West Bromwich area as the girls from the schools are unable to attend our existing Street Club in Tipton.

The Charity also supported a Community Activity Day in Sandwell Valley. It had hearty engagement including local Councillors participating in some activities.

Chance to Shine Street:

Chance to Shine Street programme is delivered by Staffordshire Cricket and our selected partners taking cricket to the communities. Overall, it was a busy and successful year. The Street budget was fully utilised and Chance to Shine were delighted with our delivery. Highlights included:

The Charity successfully started two new clubs in the latter part of the Summer (Clayton Afghan Refugees and Wolverhampton Young Adults) with Wolverhampton Girls Street and Stoke South Club starting the year as newly created.

Four teams attended the National Street Finals in Nottingham (Tipton Girls, Walsall Youth, Clayton, and Smethwick Young Adults). The Clayton team of Afghan Refugees was followed round by a film crew all day and a video produced.

The Charity hosted a Black Country Street Festival at Aldersey to complete the Street year. Six teams participated.

Chance to Shine have approved the Street Budget for the next two years. This results in having 14 Street Clubs in 2024/25 and 16 pencilled in for 2025/26.

The Charity nominated Lawnswood Street Club for Street Club of the Year and Zak Naqvi for Young person of the Year.

Matt Willimas and Kierna Patel joined the Team as Community Coaches (replacing existing roles).

Directors' Report and Trustees' Annual Report

Clubs and Leagues

The Charity has appointed a Club Development Officer (commencing October 2024) with particular focus on National Programmes including All Stars, Dynamos and Women and Girls.

Kathryn Whyte has become our full-time Women and Girls Development Officer focusing on the Black Country.

The County Grant Fund has been allocated and 75% of all projects have been passed to the ECB to be contracted.

The Under 19 Hundred Competition finished with an excellent floodlit work with Wolverhampton CC as winners.

The Grass Pitch Improvement Fund has progressed well with all new Clubs now visited and reports provided with the option of applying for grant funding or an interest free loan.

11 members of the Team have successfully completed training as Mental Health First Aiders.

The Coach Education Programme is progressing well, especially the bursary funded places. The Charity allocated its allowance from the ECB at approximately £5k.

The Charity has a fully costed proposal for the development of the Clayton Site prepared although the Community Ownership Fund was temporarily halted due to the General Election.

Performance

Representative age group cricket programmes continued to help identify talented cricketers, providing them with development opportunities to hone leadership, technical, tactical and teamworking skills. Our drive is to make the county performance pathway as accessible as possible and in 2024 - with financial support from the Board and the ECB - the initial point of contact for young people in the talent identification process was free of charge for attendees. In addition The Staffordshire Young Cricketers' Trust support scheme was available to assist those finding difficulty in meeting the costs of county age group cricket.

Representative teams included:

- Boys Under 10,11,12,13,14,15,16 and 18;
- Girls Under 11, 13,15 and 18;
- Learning & Physical Disability;
- Visually Impaired;
- Women's County Seniors County (2 x Over 50s, 2 x Over 60s, 1 x Over 70s); and
- Additional support and resource for Staffordshire County Cricket Club senior men's squad and development squads.

2024 highlights included:

Under 14s Boys National Semi-Finalists.

Under 16s Boys National Quarter Finalists.

Under 18s Girls National Knockout Winners (second year running).

Will James (Midlands Under 15s) at Bunbury Festival (including five wickets) against the South and West.

Joe Hawkins and Rohan Vallabheneni were Staffordshire 1st XI as current pathway players.

Planned increase in contact time for the Under 10s, 11s and 12s Boys Winter Programme.

Directors' Report and Trustees' Annual Report

Women's Tier 3 decision now made to enter all three competitions (50 over, T20 and County Cup).

Four coaches on Level 3 as additional investment into out County Age Group workforce.

Cricket Committee (Board and Club) created focusing on Senior Men's cricket and the seamless transition from County Age Group to Staffordshire County Cricket Club.

Meg Austin contracted with the Warwickshire County Cricket Club, Amy Wheeler with Blaze, and Melisha Tennakoon added to the Warwickshire County Cricket Club Academy.

Schools:

The Chance to Shine charity is our major supporter for delivery of cricket into the state school network and we are grateful for their financial input into ensuring young people have the opportunity to pick up a bat and ball during their education. 2024 highlights included:

Primary Schools Core Funding (Whole School Programme) - the Charity delivered 2,857 hours in 87 schools to 11,155 participants.

Cricket Engagement Days - the Charity delivered 193 hours in 26 schools to 4,531 participants.

Youth Strategy - the Charity delivered 787 hours in 21 targeted schools to 3,378 participants

Girls Secondary Leadership Programme - the Charity delivered 220 hours in 4 schools to 68 participants.

Ability Cricket:

The majority of our ability cricket offer sits within the Lord's Taverners' Super 1s programme. Table Cricket, Special Educational Needs ('SEN') Schools delivery, Super 1s Hubs, Champion Clubs (ECB) and Walking Cricket are our key delivery mechanisms. In addition, our Learning / Physical Disability and our Visually Impaired teams both compete admirably in their respective competitions. 2024 highlights included:

Super 1 Hubs:

Lichfield: Regular 8 participants. Liberty Youth Club for young people with special educational needs will be re-locating to Lichfield Cricket Club when an extension is completed by March 2025

Newcastle-under-Lyme: numbers remain over 20 with a real mix of ages and abilities. The Youth Voice Team are working on short videos about the Softball Festivals and Employability Workshops.

Wolverhampton (North and South): well attended and thriving.

The Charity is planning the introduction of a fifth hub in Stoke-on-Trent.

SEND Offer:

Table Cricket:

Schools ready to be equipped on payment by them to Lord Taverners.

Softball Cricket:

Offer completed; all SEN Dynamos Competitions completed despite the weather.

Representative Teams

Directors' Report and Trustees' Annual Report

Super 9s Ability Teams:

Spitfires were Midlands Divisional winners. Scorpions completed 5 fixtures.

Super 1s Monthly Softball Festivals:

Four in the year with seven teams in attendance.

Staffordshire Wolves Visually Impaired Team:

Midlands Development League winners. The Team travelled down to Leicester Development Festival to complete their season.

Walking Cricket:

New group started focusing on dementia awareness, now a total of 16 groups. Chase Leisure group taken part in a walking activity promotion,

Other:

2 meetings have been arranged with North and South Special School Sports Associations to confirm dates for Table and Softball competitions in 2024/25.

Training workshops have been arranged using funding from the Disability Champion Clubs initiative to raise awareness of Disability Inclusion and Neurodiversity Awareness through Access Sport.

Financial Review

Review of Financial Position

The Statement of Financial Activities shows a net deficit of income over expenditure of £58,778 (2023 shows a net surplus of £17,291). Total Net Assets at 30 September 2024 amounted to £446,434 (2023: £505,212), represented by Unrestricted Funds of £446,434 (2023: £505,212) and Restricted Funds of £nil (2023: £nil).

Policy on Reserves

The Trustees' policy is to retain a level of Free Reserves which is appropriate to the risks which the Charity faces, in order to provide protection for the Charity against unforeseen adverse financial circumstances. The Charity's income streams for the next twelve months are yet to be fully confirmed. The Trustees have therefore deemed it appropriate to provide levels of Free Reserves at £446,434 to meet any potential shortfalls over this period.

Principal Funding Sources

The England & Wales Cricket Board remains the principal funding source for both year end 30 September 2024 and 30 September 2023.

Plans for Future Periods

Aims and key objectives for future periods

Future Plans

The Charity has a County Partnership Agreement that sets out the funding agreement with the ECB. This was recently renewed and will ensure ECB core funding at similar levels. Funding is agreed with Chance to Shine and The Lord Taverners. The Charity will continue to generate revenue through cricket programs and fundraising events which will be reinvested in community and cricket activity in line with our charitable objectives. The Charity has budgeted to make a slight loss in 2024/25.

Directors' Report and Trustees' Annual Report

Trustees and Officers

The Trustees and Officers serving during the year and since the year end were as follows:

Trustees:	David Andrew Smith Toyin Higgs Simon David Fisher Phillip Oliver (resigned 28 November 2024) Sue Rennie Rebecca Elnaugh (resigned 13 November 2023) Laura Macleod Christopher Neil Turner Martin Nicholas Davies Helen Bourton Jason Nicholas Britton Amit Paul Sharma (appointed 25 November 2024) Rachel Bayley (appointed 25 November 2024)
Chairman:	David Andrew Smith
Secretary:	Jason Nicholas Britton

Structure, Governance and Management

Nature of Governing Document

Staffordshire Cricket Limited is a company limited by guarantee governed by its Memorandum and Articles of Association dated 25 March 2021 (filed at Companies House 15 April 2021). It is also a charity registered with the Charity Commission dated 9 November 2021.

Recruitment and Appointment of Trustees

Trustees are appointed as vacancies arise. Candidates are interviewed for suitability and skill set relevance by a panel of Trustees. New Trustees are appropriately inducted upon joining.

Major Risks and Management of those risks for small charities

Reputation

The principal risk is damage to the reputation of the Charity, and the Charity implements policies locally in co-operation with the national governing body to mitigate this. These policies are designed to complement existing policies to ensure that our sport promotes a fully diverse and inclusive environment and culture. The Trustees consider that the Charity has appropriate policies and procedures for its employees, and that it has put in place the necessary safeguards for participants in the Charity's activities to mitigate this risk.

Cricket Popularity

The Charity is reliant on cricket remaining a popular sport at a national level to help drive demand for its activities within the catchment area of the Charity. The risk that there is a decline in the sport's popularity is managed by the Charity, working closely with the governing body, the ECB in order to maintain the highest possible profile and interest in the sport.

Directors' Report and Trustees' Annual Report

Financial Instruments

Objectives and Policies

The principal financial risk is that a substantial element of the Charity's income comprises short-term grants, whilst its most significant expenditure is what it regards as long-term commitments associated with the costs of its permanent staff. There is therefore a risk that its income streams will not be sufficient to meet its longer-term expenditure commitments. In the prevailing macroeconomic environment, inflation is on an upward trend whilst the Charity's core income is fixed for the next two years. However, the Charity prepares annual budgets and regular forecasts throughout the year in order to monitor any imbalances between income and expenditure, and it prepares rolling budgets in order to understand its longer-term exposure to such imbalances. This enables it to take any necessary actions to bring its expenditure into line with its income. The Charity also holds sufficient reserves to enable it to minimise the adverse impact on its business of any such misalignment which it considers necessary.

Statement of Trustees' responsibilities

The Trustees (who are also the directors of Staffordshire Cricket Limited for the purposes of company law) are responsible for preparing the Directors' Report and Trustees' Annual Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice), including FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland".

Company law requires the Trustees to prepare financial statements for each financial year. Under company law the Trustees must not approve the financial statements unless they are satisfied that they 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 its income and expenditure, of the charitable company for that period. In preparing these financial statements, the Trustees are required to:

- select suitable accounting policies and apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable accounting standards, comprising FRS 102 have been followed, subject to any material departures disclosed and explained in the financial statements; and
- 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 that can disclose with reasonable accuracy at any time the financial position of the charitable company and enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

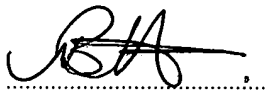
The Trustees are responsible for the maintenance and integrity of the corporate and financial information included on the charitable company's website. Legislation governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

Directors' Report and Trustees' Annual Report

Small Companies Provision Statement

This report has been prepared in accordance with the small companies regime under the Companies Act 2006.

The annual report was approved by the Trustees of the Charity on 10/03/15 and signed on its behalf by:

A handwritten signature in black ink, appearing to be 'JNB', written over a dotted line.

Jason Nicholas Britton
Company secretary and trustee

Independent Examiner's Report to the trustees of Staffordshire Cricket Limited ('the Company')

I report to the Charity Trustees on my examination of the accounts of the Company for the year ended 30 September 2024.

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.

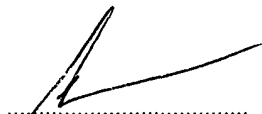
Independent examiner's statement

Since the Company's gross income exceeded £250,000 your examiner must be a member of a body listed in section 145 of the 2011 Act. I confirm that I am qualified to undertake the examination because I am a member of ACCA, 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 Staffordshire Cricket Limited 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.



.....
Alextra Group Limited
Chartered Certified Accountants
ACCA

7-9 Macon Court
Crewe
Cheshire
CW1 6EA

Date: 10/03/25.....

Statement of Financial Activities for the Year Ended 30 September 2024
(Including Income and Expenditure Account and Statement of Total Recognised Gains and Losses)

	Note	Unrestricted £	Restricted £	Total 2024 £	Total 2023 £
Income and Endowments from:					
Donations and legacies	3	1,715	8,146	9,861	1,010
Charitable activities	4	601,665	377,611	979,276	977,335
Investment income	5	10,558	-	10,558	7,168
Total income		<u>613,938</u>	<u>385,757</u>	<u>999,695</u>	<u>985,513</u>
Expenditure on:					
Raising funds		4,708	464	5,172	2,108
Charitable activities	6	527,650	525,651	1,053,301	966,114
Total expenditure		<u>532,358</u>	<u>526,115</u>	<u>1,058,473</u>	<u>968,222</u>
Net income/(expenditure)		81,580	(140,358)	(58,778)	17,291
Transfers between funds		<u>(140,358)</u>	<u>140,358</u>	<u>-</u>	<u>-</u>
Net movement in funds		(58,778)	-	(58,778)	17,291
Reconciliation of funds					
Total funds brought forward		<u>505,212</u>	<u>-</u>	<u>505,212</u>	<u>487,921</u>
Total funds carried forward	16	<u>446,434</u>	<u>-</u>	<u>446,434</u>	<u>505,212</u>

All of the Charity's activities derive from continuing operations during the above two periods.

The funds breakdown for 2023 is shown in note 16.

(Registration Number: 07335620)
Balance Sheet as at 30 September 2024

	Note	2024 £	2023 £
Fixed assets			
Tangible assets	12	6,408	12,555
Current assets			
Debtors	13	59,665	40,288
Cash at bank and in hand		<u>467,077</u>	<u>573,685</u>
		526,742	613,973
Creditors: Amounts falling due within one year	14	<u>(86,716)</u>	<u>(121,316)</u>
Net current assets		<u>440,026</u>	<u>492,657</u>
Net assets		<u>446,434</u>	<u>505,212</u>
Funds of the Charity:			
Unrestricted income funds			
Unrestricted funds		<u>446,434</u>	<u>505,212</u>
Total funds	16	<u>446,434</u>	<u>505,212</u>

For the financial year ending 30 September 2024 the Charity was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

Directors' responsibilities:

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

These financial statements have been prepared in accordance with the special provisions relating to companies subject to the small companies regime within Part 15 of the Companies Act 2006.

The financial statements on pages 12 to 22 were approved by the Trustees, and authorised for issue on 14/03/25... and signed on their behalf by:



Jason Nicholas Britton
Company secretary and trustee

The notes on pages 14 to 22 form an integral part of these financial statements.

Notes to the Financial Statements for the Year Ended 30 September 2024

1 Charity status

The Charity is limited by guarantee, incorporated in England & Wales, and consequently does not have share capital. Each of the members is liable to contribute an amount not exceeding £10 towards the assets of the Charity in the event of liquidation.

The address of its registered office is:

4 Parker Court
Staffordshire Technology Park
Stafford
Staffordshire
ST18 0WP

Authorised for issue date

2 Accounting policies

Summary of significant accounting policies and key accounting estimates

The principal accounting policies applied in the preparation of these financial statements are set out below. These policies have been consistently applied to all the years presented, unless otherwise stated.

Statement of compliance

The financial statements have been prepared in accordance with 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)) (issued in October 2019) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

Basis of preparation

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

Going concern

The Trustees consider that there are no material uncertainties about the Charity's ability to continue as a going concern nor any significant areas of uncertainty that affect the carrying value of assets held by the Charity.

Income and endowments

All income is recognised once the Charity has entitlement to the income, it is probable that the income will be received and the amount of the income receivable can be measured reliably.

Donations and legacies

Donations are recognised when the Charity has been notified in writing of both the amount and settlement date. In the event that a donation is subject to conditions that require a level of performance by the Charity before the Charity is entitled to the funds, the income is deferred and not recognised until either those conditions are fully met, or the fulfilment of those conditions is wholly within the control of the Charity and it is probable that these conditions will be fulfilled in the reporting period.

Investment income

Interest income is recognised in the period in which it relates to through the year.

Notes to the Financial Statements for the Year Ended 30 September 2024

Expenditure

All expenditure is recognised once there is a legal or constructive obligation to that expenditure, it is probable settlement is required and the amount can be measured reliably. All costs are allocated to the applicable expenditure heading that aggregate similar costs to that category. Where costs cannot be directly attributed to particular headings they have been allocated on a basis consistent with the use of resources, with central staff costs allocated on the basis of time spent, and depreciation charges allocated on the portion of the asset's use. Other support costs are allocated based on the spread of staff costs.

Raising funds

These are costs incurred in attracting voluntary income, the management of investments and those incurred in trading activities that raise funds.

Charitable activities

Charitable expenditure comprises those costs incurred by the Charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.

Grant expenditure

The Charity runs programs in Staffordshire on behalf of national organisations such as the ECB, Chance to Shine, Lord's Taverners and the MCC Foundation.

The Charity makes donations to local organisations and individuals to support their cricket activities and facilities in line with our charitable objectives.

The Charity assists clubs and other organisations involved in Cricket to obtain grant funding and supplements those grants from its own funds where necessary. The Charity recognises that cricket can be an expensive game to play and aims to minimise costs to parents, whilst recognising that a fully funded age-group pathway is beyond its means.

Support costs

Support costs include central functions and have been allocated to activity cost categories on a basis consistent with the use of resources, for example, allocating property costs by floor areas, or per capita, staff costs by the time spent and other costs by their usage.

Governance costs

These include the costs attributable to the Charity's compliance with constitutional and statutory requirements, including audit, strategic management and Trustees meetings and reimbursed expenses.

Taxation

The Charity is considered to pass the tests set out in Paragraph 1 Schedule 6 of the Finance Act 2010 and therefore it meets the definition of a charitable company for UK corporation tax purposes. Accordingly, the Charity is potentially exempt from taxation in respect of income or capital gains received within categories covered by Chapter 3 Part 11 of the Corporation Tax Act 2010 or Section 256 of the Taxation of Chargeable Gains Act 1992, to the extent that such income or gains are applied exclusively to charitable purposes.

Tangible fixed assets

Individual fixed assets costing £100.00 or more are initially recorded at cost, less any subsequent accumulated depreciation and subsequent accumulated impairment losses.

Notes to the Financial Statements for the Year Ended 30 September 2024

Depreciation and amortisation

Depreciation is provided on tangible fixed assets so as to write off the cost or valuation, less any estimated residual value, over their expected useful economic life as follows:

Asset class	Depreciation method and rate
Furniture and equipment	3 years straight line
Computer equipment	3 years straight line

Fund structure

Unrestricted income funds are general funds that are available for use at the Trustees discretion in furtherance of the objectives of the Charity.

Restricted income funds are those donated for use in a particular area or for specific purposes, the use of which is restricted to that area or purpose.

Pensions and other post retirement obligations

The Charity operates a defined contribution pension scheme which is a pension plan under which fixed contributions are paid into a pension fund and the Charity has no legal or constructive obligation to pay further contributions even if the fund does not hold sufficient assets to pay all employees the benefits relating to employee service in the current and prior periods.

Contributions to defined contribution plans are recognised in the Statement of Financial Activities when they are due. If contribution payments exceed the contribution due for service, the excess is recognised as a prepayment.

3 Income from donations and legacies

	Unrestricted funds General £	Restricted funds £	Total funds £
Donations and legacies;			
Donations from individuals	1,715	8,146	9,861
Total for 2024	<u>1,715</u>	<u>8,146</u>	<u>9,861</u>
Total for 2023	<u>-</u>	<u>1,010</u>	<u>1,010</u>

4 Income from charitable activities

	Unrestricted funds General £	Restricted funds £	Total funds £
Cricket development programmes	601,665	377,611	979,276
Total for 2024	<u>601,665</u>	<u>377,611</u>	<u>979,276</u>
Total for 2023	<u>598,708</u>	<u>378,627</u>	<u>977,335</u>

Notes to the Financial Statements for the Year Ended 30 September 2024

5 Investment income

	Unrestricted funds General £	Total funds £
Interest receivable and similar income; Interest receivable on bank deposits	10,558	10,558
Total for 2024	10,558	10,558
Total for 2023	7,168	7,168

6 Expenditure on charitable activities

	Note	Unrestricted funds General £	Restricted funds £	Total funds £
Cricket development programmes		128,511	65,334	193,845
Staff costs		261,740	416,520	678,260
Allocated support costs	7	126,799	43,797	170,596
Governance costs	7	10,600	-	10,600
Total for 2024		527,650	525,651	1,053,301
Total for 2023		435,682	530,432	966,114

In addition to the expenditure analysed above, there are also governance costs of £10,600 (2023 - £8,850) which relate directly to charitable activities. See note 7 for further details.

Notes to the Financial Statements for the Year Ended 30 September 2024

7 Analysis of governance and support costs

Support costs allocated to charitable activities

	Governance costs £	Administration costs £	Total funds £
Cricket development programmes	10,600	170,596	181,196
Total for 2023	<u>8,850</u>	<u>131,253</u>	<u>140,103</u>

Governance costs

	Unrestricted funds General £	Total funds £
Staff costs		
Trustees remuneration	10,600	10,600
Total for 2024	<u>10,600</u>	<u>10,600</u>
Total for 2023	<u>8,850</u>	<u>8,850</u>

8 Grant-making

Analysis of grants

The support costs associated with grant-making are £Nil (30 September 2023 - £Nil).

9 Trustees remuneration and expenses

During the year the Charity paid the trustees £10,600 (2023: £8,850)

No trustees have received any reimbursed expenses or any other benefits from the charity during the year.

Notes to the Financial Statements for the Year Ended 30 September 2024

10 Staff costs

The aggregate payroll costs were as follows:

	2024 £	2023 £
Staff costs during the year were:		
Wages and salaries	629,074	584,377
Social security costs	42,081	39,724
Pension costs	17,705	16,547
	<u>688,860</u>	<u>640,648</u>

No employee received emoluments of more than £60,000 during the year.

11 Taxation

The Charity is a registered charity and is therefore exempt from taxation on income and gains applied exclusively to charitable purposes. No trading activity occurred during the period.

12 Tangible fixed assets

	Furniture and equipment £	Computer equipment £	Total £
Cost			
At 1 October 2023	33,617	27,601	61,218
Additions	200	4,102	4,302
Disposals	<u>-</u>	<u>(657)</u>	<u>(657)</u>
At 30 September 2024	<u>33,817</u>	<u>31,046</u>	<u>64,863</u>
Depreciation			
At 1 October 2023	26,314	22,349	48,663
Charge for the year	6,110	3,901	10,011
Eliminated on disposals	<u>-</u>	<u>(219)</u>	<u>(219)</u>
At 30 September 2024	<u>32,424</u>	<u>26,031</u>	<u>58,455</u>
Net book value			
At 30 September 2024	<u>1,393</u>	<u>5,015</u>	<u>6,408</u>
At 30 September 2023	<u>7,303</u>	<u>5,252</u>	<u>12,555</u>

Notes to the Financial Statements for the Year Ended 30 September 2024

13 Debtors

	2024 £	2023 £
Member debtors	40,015	17,981
Prepayments	6,978	6,652
Other debtors	12,672	15,655
	<u>59,665</u>	<u>40,288</u>

14 Creditors: amounts falling due within one year

	2024 £	2023 £
Supplier creditors	1,766	12,445
Other taxation and social security	18,859	21,392
Other creditors	54,298	49,236
Accruals	11,793	38,243
	<u>86,716</u>	<u>121,316</u>

15 Commitments

Capital commitments

Operating lease commitment payments for hire of a Hyundai IONIQ contracted to 22/05/2026.

The total amount contracted for but not provided in the financial statements was £10,735 (2023 - £17,892).

16 Funds

	Balance at 1 October 2023 £	Incoming resources £	Resources expended £	Transfers £	Balance at 30 September 2024 £
Unrestricted funds					
General	505,212	613,938	(532,358)	(140,358)	446,434
Restricted funds	<u>-</u>	<u>385,757</u>	<u>(526,115)</u>	<u>140,358</u>	<u>-</u>
Total funds	<u>505,212</u>	<u>999,695</u>	<u>(1,058,473)</u>	<u>-</u>	<u>446,434</u>

Notes to the Financial Statements for the Year Ended 30 September 2024

	Incoming resources £	Resources expended £	Transfers £
Restricted funds			
Schools	164,675	(262,755)	98,080
Performance	81,073	(117,516)	36,443
Core Cities	35,975	(55,475)	19,500
Community	5,000	(2,469)	(2,531)
Clubs and Leagues	90,779	(86,712)	(4,067)
Ability	8,255	(1,189)	(7,066)
Total restricted funds	<u>385,757</u>	<u>(526,116)</u>	<u>140,359</u>

	Balance at 1 October 2022 £	Incoming resources £	Resources expended £	Transfers £	Balance at 30 September 2023 £
Unrestricted funds					
General	487,921	605,876	(436,590)	(151,995)	505,212
Restricted funds	<u>-</u>	<u>379,637</u>	<u>(531,632)</u>	<u>151,995</u>	<u>-</u>
Total funds	<u>487,921</u>	<u>985,513</u>	<u>(968,222)</u>	<u>-</u>	<u>505,212</u>

Unrestricted funds have been transferred to finance a deficit on restricted funds.

17 Analysis of net assets between funds

	Unrestricted funds General £	Total funds at 30 September 2024 £
Tangible fixed assets	6,408	6,408
Current assets	526,742	526,742
Current liabilities	(86,716)	(86,716)
Total net assets	<u>446,434</u>	<u>446,434</u>
	Unrestricted funds General £	Total funds at 30 September 2023 £
Tangible fixed assets	12,555	12,555
Current assets	613,973	613,973
Current liabilities	(121,316)	(121,316)
Total net assets	<u>505,212</u>	<u>505,212</u>

Notes to the Financial Statements for the Year Ended 30 September 2024

18 Analysis of net debts

	At 1 October 2023 £	At 30 September 2024 £
Cash at bank and in hand	<u>573,686</u>	<u>467,078</u>
Net debt	<u><u>573,686</u></u>	<u><u>467,078</u></u>

	At 1 October 2022 £	At 30 September 2023 £
Cash at bank and in hand	<u>570,118</u>	<u>573,686</u>
Net debt	<u><u>570,118</u></u>	<u><u>573,686</u></u>