

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 2022

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

Staffordshire Cricket Limited

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Staffordshire Cricket Limited

Reference and Administrative Details

Chairman	David Andrew Smith
Trustees	David Andrew Smith Toyin Higgs Simon David Fisher Phillip Oliver Rebecca Elnaugh Sue Rennie Laura Macleod Christopher Neil Turner Yaser Mir Martin Nicholas Davies Helen Bourton Jason Nicholas Britton
Secretary	Steven John Billington
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
Independent Examiner	Alextra Group Limited Chartered Certified Accountants 7-9 Macon Court Crewe Cheshire CW1 6EA

Staffordshire Cricket Limited

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 2022.

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'.

Staffordshire Cricket Limited

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 2021/22 have benefited the public, either directly or indirectly. Trustees remain confident about the Charity's ability to sustain public benefit over the next 12 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.

Staffordshire Cricket Limited

Directors' Report and Trustees' Annual Report

Achievements and Performance

National Programmes:

- We delivered the All Stars ('AS') and Dynamos Cricket ('DC') National Programmes to 2,535 participants in 109 centres. Whilst the numbers were slightly down on 2021 (2,614 Participants in 117 centres) these were satisfactory performances given increased competition from other activities as the country opened up following the Coronavirus pandemic and also bearing in mind that these are now well established rather than new programmes.
- Percentage Girls, 26% AS, 27% DC;
- 192 funded school/faith centre places were made available; and
- 384 funded club places were also available.

Women and Girls:

- 24 Women's softball festivals, 231 fixtures, 33 clubs took part, 39 teams, 5 new clubs this year and 10 new teams. 1,120 attendees;
- Staffordshire Women's Hardball League (Second year) had 13 teams and culminated in a final at Oakamoor;
- Commonwealth Games activation sessions in conjunction with Warwickshire County Cricket Club ran with 4 members of staff helping; and
- 6 Girls festivals ran with 113 Girls attending from 28 clubs.

Clubmark:

- Staffordshire ended the year with all 72 clubs re-accrediting and 3 new clubs; and
- We are working with 5 clubs to accredit in 2023.

Coach Education:

- 3 Support Coach Courses; with 54 candidates;
- 4 Foundation Coach Courses;
- 3 Core Coach Courses; and
- 4 Coaches have been nominated for the ECB Coach Awards 2022.

ECB Funding for Clubs (The Charity promoted the programme, advised clubs and checked their applications for funding)

- We helped clubs to process applications for an ECB grant fund of which - £205k allocated across 25 projects, of which £54k (6 projects) contracted and £151k (19 projects) in progress; and
- Inspired to Play - 43 clubs received support for programmes giving opportunities to 4,754 young people.

Performance:

- Continual Professional Development ('CPD') workforce development introduced (25% female);
- Age Group Coaches meeting held to review 2022, CPD sessions and 2023 planning;
- Regional observations with Central Sparks for Girls' Cricket very positive with 9 players being selected;
- Boys - 4 players with Warwickshire County Cricket Academy, 1 at Derbyshire County Cricket Club. 9 players on Emerging Player Programme ('EPP') and 1 on Warwickshire's EPP. 2 players in the 2022 Bunbury Festival, U18s won their 3-day competition and reached 2 national finals (50 over and T20); and
- The Charity obtained funding from the Chartley Foundation (via the Staffordshire Young Cricketers' Trust) for a two-year programme giving additional development opportunities to 30 players (18 Boys, 12 Girls). The first year resulted in 7 girls and 3 boys being selected for Emerging Player and Academy programmes.

Staffordshire Cricket Limited

Directors' Report and Trustees' Annual Report

Ability:

- Super 1s programme with Lord's Taverners progressing well:
 - o Lichfield and Newcastle hubs going well with Wolverhampton seeing venue confirmation;
 - o Softball festivals attended at Darley Abbey, Brewood and Wrexham with excellent progress, teamwork and results;
 - o 3 Lichfield group attendees involved in Commonwealth Games opening ceremony; and
 - o Table cricket programme delivered with 25 schools, 35 teachers trained, 25 young leaders, 4 county competitions and 210 participants.
- County Learning Disabilities ('LD') / Physical Disability ('PD') team gone unbeaten (again) in the 2022 season, winning all 7 games and being crowned Regional Champions;
- Table Cricket:
 - o Delivery into 25 schools for 275 children;
 - o Programme extended to Easter and included 18 schools (28 teams over 4 days of county finals (2 Stoke, 2 Wolverhampton) for 210 children; and
 - o Haughton Lodge/Saxon Hill (PD).
- Unified Cricket Special Educational Needs and Disability ('SEND') / mainstream school delivery
 - o Stoke, Wolverhampton & Walsall sessions delivered; and
 - o Sandwell (Portway Lifestyle Centre) min-Commonwealth Games event for SEN children in mainstream schools
- County Ability Team continue unbeaten run (since 2 June 2019: 13 games);
- Visually Impaired competitions saw 2 teams drop out of league structure so continued with friendly fixtures versus Worcestershire;
- Walking Cricket: 10 groups now operating with around 120 weekly participants aligned with local authority boundaries (gaps Sandwell, East Staffordshire and Wolverhampton although plans afoot for Aldersley Leisure Village and Stoke College).

Schools and Community:

- Chance to Shine Schools programme:
 - o 1,984 hrs in 119 schools;
 - o 16,073 children (7,721 girls 49%, 8,104 boys 51%);
 - o SEN children 1,960 (12%); and
 - o BAME children 4,140 (26%).
- Additional funding around Lower Socio-Economic Groups ('LSEG') and high free-school-meal take-up areas as well as community / Street settings;
- Core Cities:
 - o Coach education opportunities at Peace Green facility and neighbouring mosque; and
 - o Discussions ongoing re additional programme in Wolverhampton.
- Street programmes starting in Walsall, Lawnswood Campus and The Way; and
- Half Term Activity and Food programmes supported during summer holiday in Walsall.

Financial Review

Review of Financial Position

The Statement of Financial Activities shows a net surplus of income over expenditure of £24,918 (2021: £156,651). Total Net Assets at 30 September 2022 amounted to £487,922 (2021: £463,004), represented by Unrestricted Funds of £487,922 (2021: £463,004) and Restricted Funds of £nil (2021: £nil).

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Directors' Report and Trustees' Annual Report

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 £487,922 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 2022 and 30 September 2021.

Plans for Future Periods

Aims and key objectives for future periods

ECB:

P&G KPI measures for 2023

- Participants in National Programmes;
- Girls in National Programmes;
- Girls Sections and Junior Teams on Play-Cricket; and
- Qualified female Coaches.

League Cricket:

- Discussions planned with junior leagues in the north to realign junior cricket and play a more supportive role in pathway readiness and proposed adoption of General and Recreational Cricket Regulations.

Team Performance:

- ECB considering additional financial support to assist with cost-burden of representative cricket for parents;
- Women and Girls Performance role to be created, with a particular focus on the Women's senior side;
- ECB Community Talent Champions role planned for recruitment pre-Christmas 2022 to help identify talent from non-traditional environments; and
- MCC Foundation Hub planned for 2023 in Wolverhampton and application for Stoke being considered.

Ability:

- New SEND programme planned with Lord's Taverners / ECB with ring-fenced support through to end of September 2024.

The Charity prepares and reports against an annual Budget in order to ensure that its projected costs are in line with its projected income. It regularly reviews the sustainability of these income streams so it can identify potential income shortfalls which might impact on the ability of the Charity to meet its objectives.

Coach Education:

2022/23 Programme - Plans to run two additional coaching courses to the 2021/22 season with focus on developing the underserved market of female and ethnically diverse coaches.

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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
	Steven John Billington (resigned 10 October 2022)
	Toyin Higgs
	Simon David Fisher
	Phillip Oliver
	Rebecca Elnaugh (appointed 11 July 2022)
	Sue Rennie (appointed 5 December 2022)
	Laura Macleod
	Christopher Neil Turner
	Yaser Mir
	Martin Nicholas Davies (appointed 21 March 2022)
	Helen Bourton (appointed 21 March 2022)
	Jason Nicholas Britton

Chairman: David Andrew Smith

Secretary: Steven John Billington

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.

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Directors' Report and Trustees' Annual Report

Major Risks and Management of those Risks

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.

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". The report and accounts have been prepared in accordance with the provisions in the Companies Act 2006 relating to small companies.

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

Staffordshire Cricket Limited

Directors' Report and Trustees' Annual Report

- 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.

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 14 June 2023 and signed on its behalf by:


..... 19/6/23.
Jason Nicholas Britton
Trustee

Staffordshire Cricket Limited

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 2022.

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

14 June 2023

Staffordshire Cricket Limited

**Statement of Financial Activities for the Year Ended 30 September 2022
(Including Income and Expenditure Account and Statement of Total Recognised Gains
and Losses)**

	Note	Unrestricted £	Restricted £	Total 2022 £	Total 2021 £
Income and Endowments from:					
Donations and legacies	3	10	-	10	-
Charitable activities	4	558,320	245,118	803,438	624,810
Other income		-	-	-	56,854
Total income		<u>558,330</u>	<u>245,118</u>	<u>803,448</u>	<u>681,664</u>
Expenditure on:					
Charitable activities	5	<u>384,943</u>	<u>393,587</u>	<u>778,530</u>	<u>525,013</u>
Total expenditure		<u>384,943</u>	<u>393,587</u>	<u>778,530</u>	<u>525,013</u>
Net income/(expenditure)		173,387	(148,469)	24,918	156,651
Transfers between funds		<u>(148,469)</u>	<u>148,469</u>	-	-
Net movement in funds		24,918	-	24,918	156,651
Reconciliation of funds					
Total funds brought forward		<u>463,004</u>	-	<u>463,004</u>	<u>306,353</u>
Total funds carried forward	15	<u>487,922</u>	-	<u>487,922</u>	<u>463,004</u>

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

The funds breakdown for 2021 is shown in note 15.

The notes on pages 13 to 21 form an integral part of these financial statements.

Staffordshire Cricket Limited
(Registration Number: 07335620)
Balance Sheet as at 30 September 2022

	Note	2022 £	2021 £
Fixed assets			
Tangible assets	11	10,577	1,229
Current assets			
Debtors	12	65,672	48,014
Cash at bank and in hand		<u>570,118</u>	<u>528,597</u>
		635,790	576,611
Creditors: Amounts falling due within one year	13	<u>(158,445)</u>	<u>(114,836)</u>
Net current assets		<u>477,345</u>	<u>461,775</u>
Net assets		<u>487,922</u>	<u>463,004</u>
Funds of the Charity:			
Unrestricted income funds			
Unrestricted funds		<u>487,922</u>	<u>463,004</u>
Total funds	15	<u>487,922</u>	<u>463,004</u>

For the financial year ending 30 September 2022 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 11 to 21 were approved by the Trustees, and authorised for issue on 14 June 2023 and signed on their behalf by:

 19/6/23

 Jason Nicholas Britton
 Trustee

The notes on pages 13 to 21 form an integral part of these financial statements.

Staffordshire Cricket Limited

Notes to the Financial Statements for the Year Ended 30 September 2022

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

These financial statements were authorised for issue by the Trustees on 14 June 2023.

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.

Staffordshire Cricket Limited

Notes to the Financial Statements for the Year Ended 30 September 2022

Grants receivable

Grants are recognised when the Charity has an entitlement to the funds and any conditions linked to the grants have been met. Where performance conditions are attached to the grant and are yet to be met, the income is recognised as a liability and included on the balance sheet as deferred income to be released.

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.

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.

Government grants

Government grants are recognised based on the accrual model and are measured at the fair value of the asset received or receivable. Grants are classified as relating either to revenue or to assets. Grants relating to revenue are recognised in income over the period in which the related costs are recognised. Grants relating to assets are recognised over the expected useful life of the asset. Where part of a grant relating to an asset is deferred, it is recognised as deferred income.

Staffordshire Cricket Limited

Notes to the Financial Statements for the Year Ended 30 September 2022

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.

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 stright line
Computer equipment	3 years stright 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 £	Total funds £
Donations and legacies;		
Donations from individuals	10	10
Total for 2022	10	10

Staffordshire Cricket Limited

Notes to the Financial Statements for the Year Ended 30 September 2022

4 Income from charitable activities

	Unrestricted funds General £	Restricted funds £	Total funds £
Cricket development	558,320	245,118	803,438
Total for 2022	558,320	245,118	803,438
Total for 2021	624,810	-	624,810

5 Expenditure on charitable activities

	Note	Unrestricted funds General £	Restricted funds £	Total funds £
Cricket development		60,983	115,618	176,601
Staff costs		309,243	184,696	493,939
Allocated support costs	6	5,717	93,273	98,990
Governance costs	6	9,000	-	9,000
Total for 2022		384,943	393,587	778,530
Total for 2021		525,013	-	525,013

In addition to the expenditure analysed above, there are also governance costs of £9,000 (2021 - £9,000) which relate directly to charitable activities. See note 6 for further details.

Staffordshire Cricket Limited

Notes to the Financial Statements for the Year Ended 30 September 2022

6 Analysis of governance and support costs

Support costs allocated to charitable activities

	Governance costs £	Administration costs £	Total funds £
Cricket development	9,000	163,155	172,155
Total for 2021	9,000	112,611	121,611

Governance costs

	Unrestricted funds General £	Total funds £
Staff costs		
Trustees remuneration	9,000	9,000
Total for 2022	9,000	9,000
Total for 2021	9,000	9,000

7 Grant-making

Analysis of grants

The support costs associated with grant-making are £Nil (30 September 2021 - £Nil).

8 Trustees remuneration and expenses

During the year the Charity paid the trustees £9,000 (2021: £9,000)

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

Staffordshire Cricket Limited

Notes to the Financial Statements for the Year Ended 30 September 2022

9 Staff costs

The aggregate payroll costs were as follows:

	2022 £	2021 £
Staff costs during the year were:		
Wages and salaries	460,962	374,952
Social security costs	29,400	21,839
Pension costs	12,577	13,976
	<u>502,939</u>	<u>410,767</u>

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

10 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.

11 Tangible fixed assets

	Furniture and equipment £	Computer equipment £	Total £
Cost			
At 1 October 2021	15,489	19,342	34,831
Additions	<u>14,348</u>	<u>763</u>	<u>15,111</u>
At 30 September 2022	<u>29,837</u>	<u>20,105</u>	<u>49,942</u>
Depreciation			
At 1 October 2021	15,425	18,177	33,602
Charge for the year	<u>4,815</u>	<u>948</u>	<u>5,763</u>
At 30 September 2022	<u>20,240</u>	<u>19,125</u>	<u>39,365</u>
Net book value			
At 30 September 2022	<u>9,597</u>	<u>980</u>	<u>10,577</u>
At 30 September 2021	<u>64</u>	<u>1,165</u>	<u>1,229</u>

Staffordshire Cricket Limited

Notes to the Financial Statements for the Year Ended 30 September 2022

12 Debtors

	2022 £	2021 £
Member debtors	28,090	21,302
Prepayments	5,524	4,855
Other debtors	32,058	21,857
	<u>65,672</u>	<u>48,014</u>

13 Creditors: amounts falling due within one year

	2022 £	2021 £
Supplier creditors	5,055	8,574
Other taxation and social security	16,185	10,923
Other creditors	61,079	54,367
Accruals	76,126	40,972
	<u>158,445</u>	<u>114,836</u>

14 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 £25,645 (2021 - £430).

Staffordshire Cricket Limited

Notes to the Financial Statements for the Year Ended 30 September 2022

15 Funds

	Balance at 1 October 2021 £	Incoming resources £	Resources expended £	Transfers £	Balance at 30 September 2022 £
Unrestricted funds					
General	463,004	558,330	(384,943)	(148,469)	487,922
Restricted funds	-	245,118	(393,587)	148,469	-
Total funds	<u>463,004</u>	<u>803,448</u>	<u>(778,530)</u>	<u>-</u>	<u>487,922</u>

	Incoming resources £	Resources expended £	Transfers £
Restricted funds			
ECB Women's and girls' development	48,742	(58,666)	9,924
Chance to Shine	80,849	(162,251)	81,402
Other Projects	<u>115,527</u>	<u>(172,670)</u>	<u>57,143</u>
Total restricted funds	<u>245,118</u>	<u>(393,587)</u>	<u>148,469</u>

	Balance at 1 October 2020 £	Incoming resources £	Resources expended £	Balance at 30 September 2021 £
Unrestricted funds				
General	<u>306,353</u>	<u>624,810</u>	<u>(468,159)</u>	<u>463,004</u>

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

16 Analysis of net assets between funds

	Unrestricted funds General £	Restricted funds £	Total funds at 30 September 2022 £
Tangible fixed assets	10,577	-	10,577
Current assets	635,790	-	635,790
Current liabilities	<u>(158,545)</u>	<u>100</u>	<u>(158,445)</u>
Total net assets	<u>487,822</u>	<u>100</u>	<u>487,922</u>

Staffordshire Cricket Limited

Notes to the Financial Statements for the Year Ended 30 September 2022

	Unrestricted funds General £	Total funds at 30 September 2021 £
Tangible fixed assets	1,229	1,229
Current assets	576,611	576,611
Current liabilities	<u>(114,836)</u>	<u>(114,836)</u>
Total net assets	<u>463,004</u>	<u>463,004</u>

17 Analysis of net debts

	At 1 October 2021 £	At 30 September 2022 £
Cash at bank and in hand	<u>528,597</u>	<u>528,597</u>
Net debt	<u>528,597</u>	<u>528,597</u>
	At 1 October 2020 £	At 30 September 2021 £
Cash at bank and in hand	<u>483,072</u>	<u>483,072</u>
Net debt	<u>483,072</u>	<u>483,072</u>