Cricket Builds Hope ("CBH")
(known as Rwanda Cricket Stadium Foundation ("RSCF") until 2018)
UK Registered Charity Number 1157287

Summary consolidated financial statements and Trustees' Report for the year ended 31 December 2025

GROWING AND USING CRICKET TO BENEFIT COMMUNITIES IN RWANDA

Contents

Legal and Administrative Information 3

Structure, Governance & Management 4

Related Parties.....6

Activities and Achievements.....7

Financial Review.....12

Risk Management.....13

Statement of Trustees' Responsibilities 14

Independent Examiner's Report 16

Financial Statements.....17

Legal and Administrative Information

Reference and Administrative details

Registered Charity Number 1157287

Official Charity Address in 2025

Cricket Builds Hope
13 Cloudesley Square,
London N1 0HT

Bankers

CAF Bank Limited (Charities Aid Foundation),
25 Kings Hill Avenue,
West Malling,
Kent, ME19 4JQ

Solicitors

Reed Smith, Broadgate Tower, 20 Primrose St, London EC2A 2RS

Historic transition from RCSF to Cricket Builds Hope

Once the initial objective of the Charity, namely the construction of the Stadium now known as the Gahanga Cricket Stadium ("the Stadium") in Rwanda, had been completed, the Board of Trustees decided in 2018 to rebrand the Charity as Cricket Builds Hope (CBH). This was to recognise the transition of the Charity's focus from being a construction project to a social project with two aims: first, through its involvement with the Rwandan NGO now known as Gahanga Cricket Stadium ("GCS") which is the leasehold owner of the land on which the Stadium has been built (see below), to oversee the ongoing operation of the Stadium, its use and future expansion to support Rwanda's cricket development, and second, in its own name to develop and deliver programmes with partner organisations using cricket as a tool for social change. The transition to CBH officially took place in April 2018.

Objectives

The Charity's purposes or objectives in 2025 were:

- To promote community participation in healthy recreation for the benefit of the inhabitants of Rwanda by the provision of facilities for playing cricket.

- In furtherance of the above objective, but not otherwise, to construct and manage, on a not-for-profit basis, the first dedicated cricket facility in Kigali, Rwanda.

- To include within the cricket facility and operate and/or manage (within and/or outside the facility) such other activities and facilities as the Charity Trustees may decide from time to time so that the playing and/or coaching of cricket will form part of a coordinated approach to challenges facing Rwandans relating in particular to reconciliation, health, education, gender equality, and the protection of children and vulnerable adults.

- To benefit Rwandans without distinction of gender, sexual orientation, race or of political, religious or other opinions, by associating together with the community and the local authorities, NGOs, voluntary and other organisations in a coordinated effort to overcome the said challenges.

In 2019 the Charity adopted the following as its Mission Statement -

"We use cricket and the spirit of the game as a tool for positive social change in Rwanda".

Cricket Builds Hope harnesses the power of sport to promote reconciliation through social programmes. We integrate this incredible game with workshops that focus on equality, empowerment and social cohesion.

Structure, Governance & Management

Date of Registration – 3 June 2014

Type of Governing Document - Constitution (officially adopted 3 June 2014; amended on 6 February 2017 to revise objectives, on 11 April 2018 to show the change of name and following a Board Resolution on 30 November 2021 to change provisions dealing with the terms of office of its Trustees).

How the Charity is constituted - Charitable Incorporated Organisation

Directors and Trustees

The Directors of the Charity Cricket Builds Hope (CBH) are its Trustees for the purpose of charity law. The Trustees of the Charity who were in office during the calendar year of 2025 were:

Trustees in 2025

Richard Nicoll (Chair until July 2025)	(Appointed September 2014)
Alan Sendorek (Chair from Nov 2025)	(Appointed July 2014)
Graeme Loten (Treasurer)	(Appointed May 2017)
Albemarle Shale, leave of absence in 2025	(Appointed January 2018)
Sarah Ludlow	(Appointed August 2019)
Charlie Barlow	(Appointed February 2020)
Richard Meddelton	(Appointed March 2022)
John McCreery	(Appointed July 2023)
Mary Maina	(Appointed November 2023)
Baroness Evans	(Appointed January 2024)
Ed Pearson	(Appointed May 2024)
Tim Law	(Appointed June 2025, served as Chair July – October 2025, when he resigned as Trustee)

Employees and Consultants

Will Hammond was appointed to the role of CBH's Director on 7 February 2022. Will's contract initially committed him to working for CBH 3.5 days a week (raised to 4 days in 2023) and to spending part of his time in Rwanda and part in the UK. Apart from the Director, no other staff were employed by CBH in the UK during 2025.

A full-time Country Manager and three Development Coaches were employed in Rwanda to work on CBH's programme activities during 2025.

Organisational Structure

CBH has a Board of Trustees which usually meets every alternate month and is responsible for the strategic direction and policy of the Charity. The Trustees come from a variety of professional backgrounds relevant to the work of the Charity. During 2025 these Trustee meetings were held mostly in person at The Oval with the option of attending online for those Trustees abroad or otherwise unable to get to The Oval, some meetings were held entirely online. The schedule of meetings was generally respected in 2025 and were all attended by the Director either in person or remotely.

Related Parties

Gahanga Cricket Stadium ("GCS")

During 2025 the Charity continued to work closely with the Rwandan NGO, Gahanga Cricket Stadium (GCS). This entity was originally called Rwanda Cricket Stadium Foundation as the operational or delivery agent of CBH and the Rwanda Cricket Association ("RCA"). It registered as a national NGO in Rwanda, no 04/2012. Its name was changed to Gahanga Cricket Stadium in 2018.

In accordance with undertakings given in the Memorandum of Understanding initially signed with the RCA in 2013 and revised in 2017, the Charity has continued to make occasional payments to GCS. A new Usage and Management Agreement was signed in April 2024 between CBH, RCA and GCS, setting out the amounts to be paid during 2024 and 2025 by CBH and RCA for the maintenance of GCS's running costs.

In accordance with the MoU signed between CBH and RCA for the governance of GCS, two CBH nominees sit on GCS's Executive Committee and took an active role in all decisions relating to GCS during 2025. CBH's Director, Will Hammond, acted as Chair of GCS in 2025.

Rwanda Cricket Association ("RCA")

The Charity has always worked closely with the RCA to deliver the Stadium and thereafter to manage its continuing use and maintenance. This relationship includes ongoing discussion on how the Stadium will be run and funded post-construction. The relationship between the two organisations is formally established under a Memorandum of Understanding initially signed in 2013, and by the Usage and Management Agreement of 2024.

Government of Rwanda, Ministry of Sports

The Charity is grateful to the Government of Rwanda, and particularly the Ministry of Sport ("MINISPORT") for their support of their work in Rwanda. The site of the ground has been leased to GCS by the Government of Rwanda for 30 years from 4 November 2014.

A 3-year tripartite agreement between MINISPORT, CBH and RCA was signed in November 2020, giving official Rwandan Government approval of CBH's activities in Rwanda and setting them in the context of the partnership with RCA and the Government's own policies regarding sport and especially cricket.

In 2020 CBH successfully registered as an international NGO with the Rwanda Governance Board; this registration was later renewed and by the end of 2025 a further renewal of its registration was proceeding.

Activities and Achievements

Gahanga Cricket Stadium and Digital Learning Centre

In partnership with the RCA, CBH continued to support the operation and community use of the Gahanga Cricket Stadium during 2025.

The Stadium continued to play an important role in Rwandan cricket and the local community. During the year it hosted 200 local matches and 52 international matches. By the end of 2025 GCS had become the venue that had hosted the most T20 International matches in the world, with 128 T20Is played there since 2021.

Currently leading venues for T20 Internationals	Span	Matches
Gahanga International Cricket Stadium, Rwanda	2021-2025	128
Al Amerat Cricket Ground Oman Cricket (Ministry Turf 1)	2019-2025	121
Dubai International Cricket Stadium	2009-2026	109
Zayed Cricket Stadium, Abu Dhabi	2010-2025	76
Harare Sports Club	2010-2025	75

CBH remained committed to ensuring that the Stadium serves the surrounding community alongside its role as Rwanda's flagship cricket venue . In November 2025, with sponsorship from IHS Towers, CBH completed construction of a new Digital Learning Centre at the Stadium. The Centre is equipped with computers and internet access and provides a dedicated space for young people to take part in life-skills workshops, leadership training and digital literacy programmes.

At the end of 2025, CBH formally handed over management of the Stadium to the Rwanda Cricket Association. This fulfilled the original vision of creating a nationally owned cricket facility for Rwanda. CBH is proud of the role it has played in establishing Gahanga as a home for Rwandan cricket and looks forward to seeing the Stadium continue to develop under local leadership.

Cricket for Good Programmes

During 2025, CBH continued to use cricket as a tool for social development among children and young people in and around Gahanga. Our programmes focused on education, life skills and livelihoods, with cricket used throughout as a means of engagement, inclusion and learning.

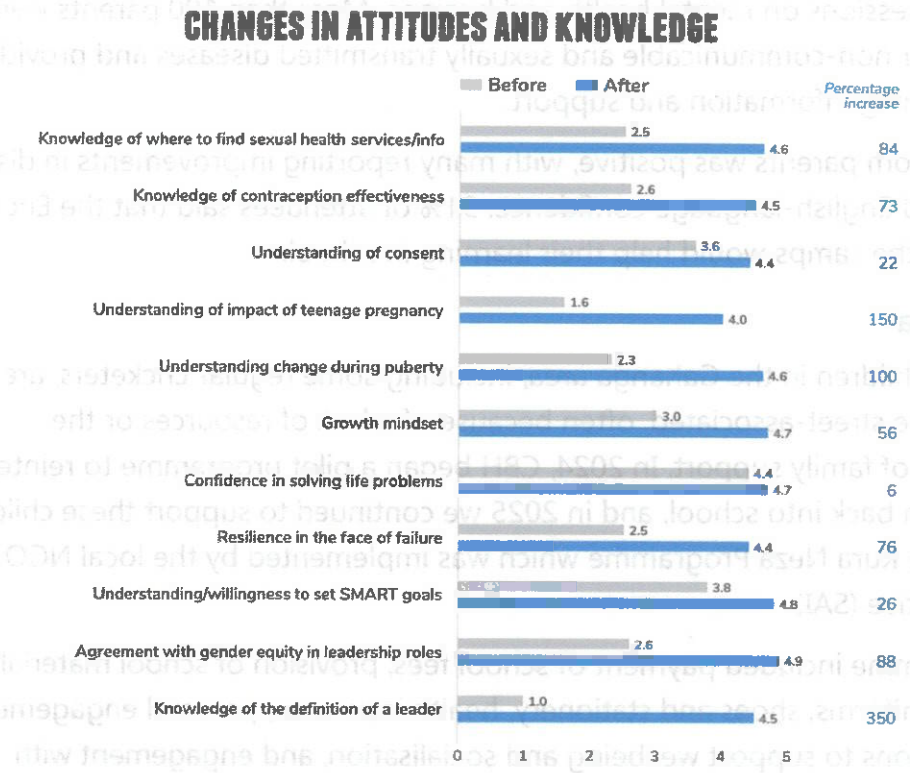
Overall, CBH supported over 1,000 local children during the year through community cricket, holiday camps, English-language sessions, school reintegration support and structured youth development activities.

Urumuri Programme

In 2025, CBH delivered the enhanced Urumuri programme to 120 young people aged 12-15, with girls making up 60% of participants. Urumuri means "flame" in Kinyarwanda, and the programme is designed to ignite confidence, ambition and knowledge in young adolescents as they navigate an important stage of life.

The curriculum included leadership development and goal-setting, soft skills such as communication, teamwork and resilience, Sexual and Reproductive Health and Rights education, and an introduction to digital literacy, with fuller digital modules planned to continue in 2026. All participants took part in cricket sessions on a regular basis during this programme.

Through sport, discussion and interactive learning, participants developed practical knowledge and the confidence to apply it in school and daily life. The programme showed improvements in knowledge and attitudes across key areas including sexual health services, contraception, puberty, consent, teenage pregnancy, resilience, goal-setting, gender equity in leadership, and understanding of leadership. (See below graph.)



Feedback from participants included:

- "My new goal is to be a doctor. After I learned how to set [a proper] goal, I know that I need to pass the S3 and continue in PcB."
- "The programme boosted my confidence... before I was not able to talk in public like presenting my work in class but now I can!"
- "Urumuri has provided me with the knowledge and skills that are going to help me shape my future."

Gahanga Community Cricket Hub

Most children in and around Gahanga have limited access to structured sport or recreation. The Gahanga Community Cricket Hub aims to address this by providing regular access to cricket alongside wider support.

From January to June 2025 CBH held open-access cricket sessions at Gahanga with English-language workshops after each session. CBH also delivered holiday camps in July and August, open to the whole community, and established the Gahanga Hillsides Women's Cricket Team, giving young women from Gahanga access to competitive cricket and a team environment.

The holiday camps provided safe and engaging opportunities for play and wider development during the long school holidays. Over five weeks, coaches, teachers and

peer leaders delivered over 30 cricket sessions, English-language sessions and awareness sessions on mental health and hygiene. More than 100 parents were also screened for non-communicable and sexually transmitted diseases and provided with family planning information and support.

Feedback from parents was positive, with many reporting improvements in discipline, hygiene and English-language confidence. 91% of attendees said that the English sessions in the camps would help their learning in school.

Kura Neza

Too many children in the Gahanga area, including some regular cricketers, are not in school or are street-associated, often because of a lack of resources or the breakdown of family support. In 2024, CBH began a pilot programme to reintegrate 123 children back into school, and in 2025 we continued to support these children through the Kura Neza Programme which was implemented by the local NGO Shine Again Initiative (SAI).

The programme included payment of school fees, provision of school materials including uniforms, shoes and stationery, health insurance, parental engagement, cricket sessions to support wellbeing and socialisation, and engagement with ambassador teachers in schools.

The results in 2025 were very encouraging. The programme achieved 100% enrolment, 96% attendance and attainment above the national average. Parents involved in the programme also developed savings groups, with approximately 1 million RWF saved to help families develop small businesses and move towards greater economic security.

Case Study – Peter*

Peter spent nearly four years living on the streets, facing abuse, hunger and insecurity at a very young age due to poverty and family conflicts. Through the programme, Peter returned to school, regained confidence, built friendships and now enjoys learning and playing cricket. Every spare moment he gets Peter spends at the Gahanga Cricket Stadium. He dreams of completing his education and becoming a driver - changing his and his family's future!

**name changed*

Women's Empowerment Programme

CBH continued to support graduates of its previous Women's Empowerment Programme through mentoring, seed funding and monthly cricket sessions.

The final study with women supported by the programme showed encouraging long-term progress. Almost 90% of participants had started or enhanced a small

business, returned to school or found a job. 40% were able regularly to meet all their basic needs and those of their children, compared to 3% before the programme. 44% had taken on a new leadership role, either in their savings teams or in the community. The unplanned pregnancy rate among participants dropped from 29% before the programme to 6% after the programme.

These results demonstrate the continuing value of combining practical support, peer networks, savings groups, mentoring and cricket-based engagement to support women's confidence, livelihoods and leadership.

Fundraising, Partnerships and Events

CBH is immensely grateful to all those who supported the Charity throughout 2025.

Key partners during the year included Surrey County Cricket Club and The Oval Cricket Relief Trust, who continued their long-term support for CBH. IHS Towers supported the construction of the GCS Digital Learning Centre and the delivery of the Urumuri Programme. Humanity First supported the delivery of the Kura Neza Programme. We are also grateful to the Leaf Foundation, the Bamber Foundation, Agathos Management LLP, Friends of CBH and all those who gave one-off donations during the year.

Events remained an important part of CBH's fundraising and supporter engagement. In February, CBH held a Gala Dinner hosted by sports presenter Mark Pougatch, with special guests Matthew Hoggard and CBH patrons Sam Billings and Heather Knight. Mary Maina, former CBH Country Manager and Rwanda women's national team captain, also travelled from Rwanda to attend. The event raised almost £50,000 for CBH's programmes, providing critical funding to continue supporting young people in Gahanga through cricket.

The CBH Christmas Carols, held in partnership with the Surrey Cricket Foundation, once again brought together supporters to celebrate the festive season and raise funds for CBH. We are grateful to Rev Steve Coulson for hosting the event at St Mark's Church in Kennington, and to the Faire is the XI choir for their performance.

In September, the Friends of CBH gathered at the Oval to say goodbye to long-standing Chairman Richard Nicoll and to reflect on all that had been achieved under his leadership. Alan Sendorek, a long-standing Trustee, subsequently took over as Chair of CBH.

CBH is grateful to everyone who attended, donated, volunteered, sponsored or otherwise supported our work during the year, including those who generously donated prizes for the Gala Dinner, including Volcanoes Safaris, RwandAir and Radisson Blu.

Plans for 2026 and Beyond

Following the successful transition of ownership and management of the Gahanga Cricket Stadium to the Rwanda Cricket Association at the end of 2025, CBH will now change how it works.

The Charity's next phase will focus on enabling the long-term, sustainable growth of cricket across Rwanda. CBH will stand back from direct programme delivery and will instead focus on supporting cricket infrastructure, particularly in communities outside Kigali where demand for participation exceeds available facilities.

Working with partners including the RCA, Cricket Without Boundaries and the MCC Foundation, CBH will explore how modest investments in regional cricket infrastructure can support greater access to cricket, better coaching, player progression and wider social impact. This may include the development of low-cost regional "Cricket+" hubs, providing facilities for cricket, coach education, safeguarding, girls' participation and wider life-skills activity.

At Gahanga, CBH will continue to support opportunities for young people to access and benefit from Rwanda's flagship cricket facility, working collaboratively with the RCA to ensure that it remains a vibrant centre for participation, progression and community benefit.

This next phase reflects a deliberate shift towards a more sustainable and scalable model. The aim is to build local ownership, strengthen partnerships and maximise the long-term impact of cricket in Rwanda.

Financial Review

The Charity's total income for the 12 months ending 31 December 2025 was £156,411 (compared to £160,932 in 2024 when no fund-raising dinner was held). Of this figure £18,000 was given as funding for programmes and £116,370 was received as receipts for our fund-raising dinner in February 2025. Regular subscriptions from our donors accounted for just over £16,000 (cf 17,500 in 2024).

The Charity's total expenditure for the year ended 31 December 2025 amounted to £225,309 (2024: £164,358). This included about £42,000 on the construction of a Digital Learning Centre at GCS, £41,000 on expenses connected with the fund-raising dinner, £19,500 on programmes and £12,000 for GCS. The rest was used for staff salaries, administrative overheads and the costs of fund-raising events.

Cricket Builds Hope had an overall negative balance of £68,898 when deducting expenditure from income in 2025 (cf a negative balance of £3,426 in 2024).

At year end CBH had £105,838 in its accounts in the UK and in Rwanda (cf £176,173 at end-2024).

Risk Management

Trustees regularly consider the various risks to which the Charity may be exposed as set out in the charity's Risk Register, and they remain confident that they have appropriate systems in place to mitigate these risks.

Rwanda continues to display the characteristics of an emerging market, but with a greater degree of security than many neighbouring countries in Africa, despite the ever-present risk of a flare-up of insecurity in the Great Lakes region. These characteristics include, but are not limited to, political uncertainty and macroeconomic vulnerability. Taxation and other legislation within Rwanda are subject to change but have recently become more predictable and of an international standard.

Cash flow risk. Trustees understand and accept there is a cash flow risk facing the Charity to meet all expenditure commitments. To mitigate this risk, the Treasurer prepares the following:

- Annual cash flow forecasts in January each year.
- Updated cash flow forecasts based on actual cash and forecast cash flows which are prepared at least on a bi-monthly basis usually to coincide with Board meetings.
- Regular reports to the Board of Trustees on the on-going cash position of the Charity.

Credit risk. This is deemed to be low-to-moderate. Cash is held in an account at CAF Bank, a reputable financial institution in the United Kingdom which specialises in keeping accounts in the charity sector. CBH tries to maintain sufficient funds in its UK account for at least 6 months of expenditure in accordance with standard practices. Funds held in CBH's three bank accounts at the I&M Bank in Rwanda would typically only be enough for a few months' operations. Occasionally invoices raised in Rwanda by larger companies can be paid by bank transfer from the Charity's British bank accounts.

Property rights risk. It is the Rwandan NGO, GCS, which holds the lease for the cricket ground, and which bears any property rights risk within Rwanda. In the event that the ownership of the cricket ground changed, CBH might have to find an alternative venue for its activities, but its existence would not be directly impacted.

Foreign exchange risk. Funds are raised primarily in £ sterling and held in a £ sterling bank account in the UK (CAF Bank). Smaller balances are held in Rwandan Francs and in US$ in Rwanda. In 2025 the Charity did not incur any expenditure in any currency other than pounds sterling or Rwandan francs. Going forwards this is unlikely to change, save for a limited number of invoices from international partners which are occasionally denominated in US dollars. Payments are not generally made in any country other than the UK and Rwanda.

Statement of Trustees' Responsibilities

The Trustees are responsible for preparing the Trustees' Report and the financial statements in accordance with applicable law and regulations.

The law applicable to charities in England and Wales requires the Trustees to prepare financial statements for each financial year. Under that law the Trustees have prepared the financial statements in accordance with United Kingdom Generally Accepted Accounting Practice (United Kingdom Accounting Standards and applicable law). Under that 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 the affairs of the charity and of the incoming resources and application of resources of the charity for that period. In preparing these financial statements, the Trustees are required to:

- select suitable accounting policies and then apply them consistently
- observe the methods and principles in the Charities SORP
- make judgments and estimates that are reasonable and prudent
- state whether applicable UK Accounting Standards 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 charity will continue in business.

The Trustees are responsible for keeping accounting records that are sufficient to show and explain the charity's transactions and disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Charities Act 2011, the Charity (Accounts and Reports) Regulations 2008. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

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

Signed on behalf of the Trustees

G Loten
Trustee

Date: 6 October 2021

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF CRICKET BUILDS HOPE

Independent examiner's report to the trustees of Cricket Builds Hope
I report to the charity trustees on my examination of the accounts of Cricket Builds Hope (the Trust) for the year ended 31 December 2025.

Responsibilities and basis of report
As the charity trustees of the Trust you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the Act').

I report in respect of my examination of the Trust's accounts carried out under Section 145 of the Act and in carrying out my examination I have followed all applicable Directions given by the Charity Commission under Section 145(5)(b) of the Act.

Independent examiner's statement
I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

1. accounting records were not kept in respect of the Trust as required by Section 130 of the Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 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.

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.

Stuart Mackie

S Mackie, FCA

Morris Crocker
Chartered Accountants
Lake House
2 Port Way
Port Solent
Portsmouth
Hampshire
PO6 4TY

Date: 08/10/2026

CRICKET BUILDS HOPE

STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 DECEMBER 2025

	Notes	Unrestricted funds	Restricted funds	2025 Total funds	2024 Total funds as restated
		£	£	£	£
INCOME AND ENDOWMENTS FROM					
Donations and legacies	2	16,243	-	16,243	17,661
Charitable activities	5				
Charitable activities		-	18,000	18,000	109,153
Other trading activities	3	119,503	-	119,503	30,948
Investment income	4	2,665	-	2,665	3,170
Total		138,411	18,000	156,411	160,932
EXPENDITURE ON					
Raising funds	6	64,233	-	64,233	24,105
Charitable activities	7				
Charitable activities		63,327	97,749	161,076	140,253
Total		127,560	97,749	225,309	164,358
NET INCOME/(EXPENDITURE)		10,851	(79,749)	(68,898)	(3,426)
RECONCILIATION OF FUNDS					
Total funds brought forward					
As previously reported		103,051	79,749	182,800	176,326
Prior year adjustment	12	(9,900)	-	(9,900)	-
As restated		93,151	79,749	172,900	176,326
TOTAL FUNDS CARRIED FORWARD		104,002	-	104,002	172,900

The notes form part of these financial statements

CRICKET BUILDS HOPE

BALANCE SHEET
31 DECEMBER 2025

	Notes	2025 £	2024 as restated £
CURRENT ASSETS			
Debtors	13	-	18,360
Cash at bank and in hand		105,838	176,173
		105,838	194,533
CREDITORS			
Amounts falling due within one year	14	(1,836)	(21,633)
NET CURRENT ASSETS		104,002	172,900
TOTAL ASSETS LESS CURRENT LIABILITIES		104,002	172,900
NET ASSETS		104,002	172,900
FUNDS	16		
Unrestricted funds		104,002	93,151
Restricted funds		-	79,749
TOTAL FUNDS		104,002	172,900

The financial statements were approved by the Board of Trustees and authorised for issue on ..... 6 Dec 2026 ..... and were signed on its behalf by:

.....
G Lofen - Trustee

The notes form part of these financial statements

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2025

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements of the charity, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Charities Act 2011. The financial statements have been prepared under the historical cost convention.

The trustees consider that there are no material uncertainties regarding the charity's ability to continue as a going concern.

Income

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

Expenditure

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Grants offered subject to conditions which have not been met at the year end date are noted as a commitment but not accrued as expenditure.

Taxation

The charity is exempt from tax on its charitable activities.

Fund accounting

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

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

Pension costs and other post-retirement benefits

The charity operates a defined contribution pension scheme. Contributions payable to the charity's pension scheme are charged to the Statement of Financial Activities in the period to which they relate.

Financial Instruments

The charity only enters into basic financial instruments transactions that result in the recognition of financial assets and liabilities like trade and other accounts receivable and payable and investments in stocks and shares. The measurement basis used for these instruments is detailed below.

Debtors and cash at bank

Trade and other debtors are recognised at the settlement amount due after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due. Cash at bank and in hand included cash held on deposit or in a current account.

continued...

1. ACCOUNTING POLICIES - continued

Creditors and provisions

Creditors and provisions are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors and provisions are normally recognised at their settlement amount after allowing for any trade discounts due.

2. DONATIONS AND LEGACIES

	2025	2024 as restated
	£	£
Donations	16,243	17,661

3. OTHER TRADING ACTIVITIES

	2025	2024 as restated
	£	£
Fundraising events	119,503	29,692
Other local income	-	1,256
	119,503	30,948

4. INVESTMENT INCOME

	2025	2024 as restated
	£	£
Deposit account interest	2,665	3,170

All investment income is derived from assets held in the United Kingdom.

5. INCOME FROM CHARITABLE ACTIVITIES

		2025	2024 as restated
	Activity	£	£
Grants	Charitable activities	18,000	109,153

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

	2025	2024 as restated
	£	£
Programme funding	-	1,000
Dragon School, Oxford	2,000	2,800
Ark Build plc	-	1,250
Surrey Cricket Club	-	20,000
Lennox Hannay	-	5,000
AMLLP	5,000	5,000
Carried forward	7,000	35,050

continued...

5. INCOME FROM CHARITABLE ACTIVITIES - continued

	2025	2024 as restated
	£	£
Brought forward	7,000	35,050
IHS Towers	-	74,103
Humanity First	6,000	-
Leaf Foundation	5,000	-
	18,000	109,153

6. RAISING FUNDS

Raising donations and legacies

	2025	2024 as restated
	£	£
Dinner expenses	61,805	12,104
Other expenses	2,428	12,001
	64,233	24,105

7. CHARITABLE ACTIVITIES COSTS

	Direct Costs	Grant funding of activities (see note 8)	Support costs (see note 9)	Totals
	£	£	£	£
Charitable activities	137,277	12,325	11,474	161,076

8. GRANTS PAYABLE

	2025	2024 as restated
	£	£
Charitable activities	12,325	38,519

continued...

9. SUPPORT COSTS

	Management	Finance	Governance costs	Totals
	£	£	£	£
Charitable activities	9,088	214	2,172	11,474

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

Management

	2025	2024 as restated
	Charitable activities	Total activities
	£	£
Advertising	1,200	-
Exchange gain/loss	7,888	9,900
	9,088	9,900

Finance

	2025	2024 as restated
	Charitable activities	Total activities
	£	£
Bank charges	214	173

Governance costs

	2025	2024 as restated
	Charitable activities	Total activities
	£	£
Accountancy and legal fees	582	216
Independent examiner fee	1,590	1,512
	2,172	1,728

10. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 December 2025 nor for the year ended 31 December 2024.

continued...

10. TRUSTEES' REMUNERATION AND BENEFITS - continued

Trustees' expenses

During the year two trustees (2024: two) were reimbursed out of pocket expenses totalling £399 (2024: £1,110).

11. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted funds	Restricted funds	Total funds as restated
	£	£	£
INCOME AND ENDOWMENTS FROM			
Donations and legacies	17,661	-	17,661
Charitable activities			
Charitable activities	25,000	84,153	109,153
Other trading activities	30,948	-	30,948
Investment income	3,170	-	3,170
Total	76,779	84,153	160,932
EXPENDITURE ON			
Raising funds	12,104	12,001	24,105
Charitable activities			
Charitable activities	107,875	32,378	140,253
Total	119,979	44,379	164,358
NET INCOME/(EXPENDITURE)	(43,200)	39,774	(3,426)
RECONCILIATION OF FUNDS			
Total funds brought forward	136,351	39,975	176,326
TOTAL FUNDS CARRIED FORWARD	93,151	79,749	172,900

12. PRIOR YEAR ADJUSTMENT

A prior year adjustment has been made to correct the exchange rate used to report the bank balance at the end of the previous accounting period.

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13. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2025	2024 as restated
	£	£
Prepayments and accrued income	-	18,360

14. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2025	2024 as restated
	£	£
Other creditors	1,836	21,633

15. ANALYSIS OF NET ASSETS BETWEEN FUNDS

	Unrestricted funds	Restricted funds	2025 Total funds	2024 as restated Total funds
	£	£	£	£
Current assets	105,838	-	105,838	194,533
Current liabilities	(1,836)	-	(1,836)	(21,633)
	104,002	-	104,002	172,900

16. MOVEMENT IN FUNDS

	At 1.1.25	Prior year adjustment	Net movement in funds	At 31.12.25
	£	£	£	£
Unrestricted funds				
Cricket Builds Hope	103,051	(9,900)	10,851	104,002
Restricted funds				
Womens Health and Sexual Education	5,646	-	(5,646)	-
Digital Classroom	36,527	-	(36,527)	-
Cricket For Life	37,576	-	(37,576)	-
	79,749	-	(79,749)	-
TOTAL FUNDS	182,800	(9,900)	(68,898)	104,002

continued...

16. MOVEMENT IN FUNDS - continued

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
Cricket Builds Hope	138,411	(127,560)	10,851
Restricted funds			
Womens Health and Sexual Education	2,000	(7,646)	(5,646)
Digital Classroom	-	(36,527)	(36,527)
Cricket For Life	16,000	(53,576)	(37,576)
	18,000	(97,749)	(79,749)
TOTAL FUNDS	156,411	(225,309)	(68,898)

Comparatives for movement in funds

	At 1.1.24 £	Net movement in funds £	At 31.12.24 £
Unrestricted funds	136,351	(43,200)	93,151
Restricted funds			
Womens Health and Sexual Education	39,975	(34,329)	5,646
Digital Classroom	-	36,527	36,527
Cricket For Life	-	37,576	37,576
	39,975	39,774	79,749
TOTAL FUNDS	176,326	(3,426)	172,900

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds	76,779	(119,979)	(43,200)
Restricted funds			
Womens Health and Sexual Education	-	(34,329)	(34,329)
Gahanga Cricket Stadium	1,250	(1,250)	-
Holiday camps and english lessons	7,800	(7,800)	-
Non-schooling children	1,000	(1,000)	-
Digital Classroom	36,527	-	36,527
Cricket For Life	37,576	-	37,576
	84,153	(44,379)	39,774
TOTAL FUNDS	160,932	(164,358)	(3,426)

continued...

16. MOVEMENT IN FUNDS - continued

The Women's Empowerment and Sexual Health Fund
Used for a series of workshops for local women and children who live near to the Gahanga Cricket Stadium. These workshops, usually organised in cohorts of about 7 weeks, combine leadership skills, training in starting up a small business, sessions on sexual and reproductive health and cricket games which are so designed to emphasise the points raised in the workshops. In addition some money from this fund is used for sexual health sessions in the holiday cricket camps which are organised for local children during the school holidays.

Digital Classroom
The Rwandan company IHS Towers is sponsoring the construction and equipping of a digital classroom at the Gahanga Cricket Stadium. This facility, which will be equipped with classroom furniture and computers, is designed to allow young people in the area, principally girls, to learn IT-related subjects alongside the opportunity to play cricket at the stadium. The classroom could also be used by Cricket Builds Hope for its other sport for development programmes and would also be available to the Rwanda Cricket Association to provide an alternative meeting room to the pavilion. Construction should be completed within 4 months in 2025.

Cricket For Life
This programme, due to start early in 2025, will be focussed on adolescents attending schools near the Gahanga Cricket Stadium. It will offer cohorts of 30 boys and girls a 5-10 week course of life skills including leadership, sexual health, and IT skills to be undertaken alongside cricket games. The intention is for sponsorship from IHS Towers to be used initially to fund this programme, with additional donors or core funding from CBH to be used for later editions of the programme.

17. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31 December 2025.