Company registration number: 07393280

Charity registration number: 1194363

Somerset Cricket Foundation

(A company limited by guarantee)

Unaudited Annual Report and Financial Statements

for the Year Ended 31 January 2026

Somerset Cricket Foundation
Contents

Reference and Administrative Details	1
Trustees' Report	2 to 10
Independent Examiner's Report	11
Statement of Financial Activities	12
Balance Sheet	13
Statement of Cash Flows	14
Notes to the Financial Statements	15 to 26

Somerset Cricket Foundation
Reference and Administrative Details

Charity Registration Number	1194363
Company Registration Number	07393280
	The charity is incorporated in England and Wales.
Registered Office	Centre of Excellence The County Ground Taunton Somerset TA1 1JT
Independent Examiner	A C Mole LLP Chartered Accountants Stafford House Blackbrook Park Avenue Taunton Somerset TA1 2PX
Solicitors:	Tozers Broadwalk House Southernhay West Exeter Devon EX1 1UA

Somerset Cricket Foundation
Trustees' Report

The trustees, who are directors for the purposes of company law, present the annual report together with the financial statements and auditors' report of the charitable company for the year ended 31 January 2026.

Objectives and activities

Our aims

Relating directly to the objects of the charity, the strategic aims (listed below) provide a framework around which operational delivery is planned.

- Sustain and develop a thriving network of clubs;
- Develop, grow and diversify the volunteer workforce;
- Take cricket to our communities and make it a game for all;
- Proactively safeguard the game in Somerset;
- Develop the gold standard in sports charity governance;
- Reduce the dependence on England & Wales Cricket Board (ECB) funding by broadening our income stream.

Public benefit

Somerset Cricket Foundation (SCF) work to facilitate the playing and improvement of recreational cricket in Somerset as well as positively impacting the local communities through cricket.

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.

Trustees and officers

The trustees and officers serving during the year and since the year end were as follows:

Trustees:	Mr Peter Winston Gordon Duguid (resigned 31 August 2025)
	Mr Patrick Magill (resigned 14 April 2025)
	Ms Jane Knowles (resigned 10 March 2025)
	Mr Roger Eggleton FCPFA, (Vice Chair & Treasurer)
	Mrs Rebecca Rowson
	Dr Habib Naqvi
	Ms Emma Gibson
	Mr Christopher Rawlings
	Ms Jayne Elizabeth Mee (appointed 13 June 2025)
	Mr Alastair Gordon Stephen Aird FCA (appointed 12 November 2025)
	Mrs Petra Jane Ingram FCMA (appointed 3 February 2026)
	Mr Charles Counsell (appointed 12 November 2025)
	Mrs Rebecca Faye Pow (appointed 12 November 2025)
	Mr Chris Screech (appointed 11 November 2025 and resigned 28 April 2026)
	Mrs Melissa Johnson FCA (appointed 3 February 2026)
Chair:	Mr Peter Winston Gordon Duguid (resigned 31 August 2025)
	Ms Jayne Elizabeth Mee (appointed 31 August 2025)

Secretary:	Mr Jonathan Bendle (resigned 21 August 2025)
	Ms Maralyn Smith (appointed 21 August 2025)
	Mrs Wendy Elizabeth Jane Allen (appointed 1 January 2026 and resigned 2 June 2026)

Message from our Chair -
Jayne Mee

For the first time as Chair, I'm delighted to introduce the SCF 2025/26 annual report. Cricket has been a part of my life since a very young age, spending many weekends watching my father playing for the Optimists in Clifton and Sidmouth. I reflect on the leadership, emotional intelligence, and interpersonal skills that being part of this wonderful game and all that goes with it provided for me whilst growing up and has remained with me ever since.

I am pleased that SCF have entered 2026/27 with a clear plan and a Board of Trustees, Managing Director and team who are fully committed to efficient and effective delivery, and growth of our Foundation.

I remain excited about what we can achieve with our friends and colleagues at Somerset County Cricket Club (SCCC), and our existing corporate and charity funding partnerships. I am particularly looking forward to growing new and diverse partnerships with those that wish to support the development of our communities; be that by playing the game of cricket or improving health outcomes through engagement with the game.

Thank you to all the SCF team for their tremendous work around Somerset, and to all our partners who have enabled this work to continue to enhance our communities.

Managing Director - Maralyn Smith

Joining SCF halfway through this accounting period has at time created challenges with understanding systems and structures but has provided extensive rewards too. Helping shape the governance, budget profiles, systems and supporting the team through the transition has been hugely beneficial in understanding the diversity and impact of the work, partnership requirements and aspirations for SCF and helping to induct additional trustees has been very rewarding.

The SCF team are an inspiration in their passion, resilience and determination to make sure their work in high quality and impactful. Helping to reduce barriers for the communities of Somerset to access and enjoy the great game of cricket and all its benefits both on and off the pitch.

Our fantastic partnerships help extend our reach to communities and support our ability to deliver programmes for all ages, abilities and levels of the game, thank you. SCF benefits from great support and partnership with SCCC and has a special relationship which we aim to nourish and expand further in 2026, embedding our role as conduits for communities to the professional game both as players and as spectators.

I'm looking forward to 2026/27 embedding the new structure, supporting team and delivering against our new strategy and operational plans is exciting for SCF; growing SCF work alongside supportive trustees.

Structure, governance and management

Incorporation

The charitable company was registered with the Charity Commission on 6th May 2021 by a Memorandum and Articles of Association and is a registered charity (No. 1194363).

The Board has established sub-committees with delegated powers including terms of reference covering the following areas:

- Governance Committee including Safeguarding and Equality, Diversity & Inclusion
- The Finance, Audit, Risk Management & Fundraising Committee (FARF)
- Remuneration & Nominations Committee

During 2025/26 there have been significant changes in governance and management within the SCF with both the Chair of Trustees and the Managing Director changing during the year. The Board and SCF team used this opportunity to refresh our governance processes ensuring we maintain our Gold Standard status with England & Wales Cricket Board (ECB).

Governance

Since August 2025, governance has focused on strengthening compliance and ensuring SCF retains Gold Standard and gains Ready to Invest status with ECB. Areas of focus included:

- Articles and Standing Orders updated (Nov 2025)
- Strategic Plan reviewed for 2026 - 2029
- Operational Plans aligned with ECB and SCF strategic plans and KPIs set for 2026-28.
- Finances have been transferred to Xero management system to align budgets in correct accounting structures and cost centres; budgets devolved into teams to enable dynamic delivery and accountability linked to operational plans.
- Recruitment of six additional trustees to ensure balanced, experienced, and independent governance for the charity
- Sub-committees for Finance, Audit, Risk and Fund Raising (FARF), Governance and Remunerations and Nominations have been assigned to trustees and are meeting to support Board decision making.
- Review of Code of Conduct document has been approved
- Review of Reserves Policy has been approved
- All trustees have reviewed declarations of interest
- Terms of office for trustees have been confirmed
- Risk Register has been updated and a new Risk Policy implemented.

ECB have now reviewed SCF governance processes and have scored them 'leading organisation' status. 'Ready to Invest' approval has now been requested with ECB for 2026 to provide a kite mark of security for funders and enable larger grant applications with ECB.

Strategic Review 2026-29

SCF lead a process of reviewing the strategic direction for the organisation building on strong foundations set 2021/25. The new strategy links all work programmes to five pillars that all work links to for 2026-29 these are:

- Clubs, Leagues, and Facilities development
- Healthy Communities
- Education and Schools
- Women and Girls Development
- Governance and Leadership - including Safeguarding and Inclusion strategies

Operational plans have been created that meet the ECB and SCF requirements and sponsorship and grant applications all now link to the overall strategy.

Somerset Cricket Foundations Work

The articles for the SCF identifies our aims to engage, inspire and develop our clubs and communities to improve people's lives through cricket.

The objects of the Foundation (listed below) are for the benefit of the public generally and, in particular the inhabitants of Somerset and its surrounding areas:

(a) To promote community participation in healthy recreation by providing facilities for the playing of and development of cricket and other sports that are capable of improving health (facilities in this article 1 means land, buildings, equipment and organising sporting activities including coaching and instruction).

(b) To provide and assist in providing facilities for the playing of and development of the game of cricket and other games or sport, on a recreational basis for the leisure time occupation of such persons who have need for such facilities by reason of their youth, age, infirmity or disablement, poverty or social and economic circumstances, or for the public at large, in the interest of social welfare, with the object of improving their conditions of life.

(c) To advance the education of people of all ages through such means as the trustees see fit;

(d) To further such other exclusively charitable purposes according to the law of England and Wales as the trustees see fit from time to time.

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

Organisational structure including:

The Standing Orders of the organisation clearly set out the formation, management and operational aspects of the Board of Trustees and the overall decision-making processes of the charity.

- Recruitment, appointment, and terms of office for trustees
- Induction and training requirements for trustees
- How decisions are made across the Charity and devolved responsibilities
- Frequency and terms of reference for trustee meetings

The organisation chart for SCF provides information about line management and levels of responsibility for operational activities. All staff have job descriptions, regular supervision, and performance appraisal to support and recognize achievements and development areas.

Financial instruments

Objectives and policies

The charity's activities expose it to a number of financial risks including credit risk, cash flow risk and liquidity risk. A new Risk Policy is being presented to April 2026 Board meeting for approval to provide reassurances and mitigation processes to reduce risk.

Cash flow risk

The Charity's activities expose it primarily to the financial risk in funding from the ECB which is our current main source of income amounting to £343k unrestricted core funding. ECB expectations are for SCF to reduce this figure to 30% of budget within 5 years. This is now structured into SCF strategy and operational plans for 2026-29.

Reserves Policy

The Trustees have set the minimum level of reserves equivalent to three months of their annual budgeted expenditure (including restricted expenditure) and this policy is reviewed annually. For 2026-27 this amounts to £262,091. As at year end of 2025-26 the Foundations actual reserves were £410,486 of which £114,461 were free reserves.

Free reserves have been calculated as unrestricted reserves excluding fixed assets. However, the budgeted expenditure will include a proportion which relates to carry forward balances of restricted reserves. Furthermore at 31st January 2026, the charity held £49,987 of designated funds.

These funds could be transferred to unrestricted general reserves and used to cover the remaining expenditure. The trustees take appropriate steps to ensure the level of reserves is appropriate based on their plans for the future activities of the charity.

Insurance for Trustees

Personal Liability insurance in respect of Trustees arising from the execution of their duties on behalf of the Foundation was in place throughout the year.

Financial review

The foundation has attracted income of £976,927 in 2025-26 compared to £844,085 for 2024-25 period and has expenditure £1,006,002 increased from £894,477. The deficit of £29,075 has been incurred in the year, reducing the Charity's reserves to £410,486. Some of the additional reserves relate to income relating to projects/ programmes that will be carried out in the new financial year.

For the year 2026/27 the charity is planning to spend to the level of its estimated income for that year of £1,048,367 and aim to increase free reserves to £262,091 in accordance with its reserve policy. This will allow the charity to improve, develop and implement fund-raising strategy.

Recruitment of a Head of Income Generation - was completed in February 26, they will join SCF in June 2026, to lead the delivery of donation, grants and sponsorship income growth to enable development of new initiatives and underpin programmes to increase impact.

Clubs, Leagues and Facilities

Below is an overview of our programmes and core activities during 2025:

Over 150 cricket clubs are currently supported by the Clubs, Leagues and Facilities team. SCF provides advice guidance and information to ensure clubs are compliant with league and ECB requirements. SCF provides entrance to competition, events, CPD, safeguarding support and funding through affiliation.

Facilities support has continued with access to grounds-keeping season preparation and end of season restoration services managed by SCF, and the distribution of £150K in 2025 to support the growth and development of high-quality recreational cricket clubs. Grants have supported applications from clubs for redevelopment of changing facilities, installation or repair of net facilities and ground improvements. During the year the team delivered:

- National programme with participation by 4,124 participants in 2025.
- 8 indoor festivals were delivered across 7 locations attended by 31 teams (220 young people).
- 17 Outdoor festivals were delivered in 2025, with over 500 participants across the events, with 62 teams taking part.
- Guard of Honour with 300 children supported matchdays cheering on SCCC. 63 clubs across the county participated.
- Competitions were attended by 60 teams across 4 age categories playing 92 games cross the season.
- Coach education provided 103 coaches training to support their work, 18 through ECB Bursary funding. An additional 33 people attended 'Coaching the Coaches' and 64 attended first aid programmes.
- 19 people completed SCCC umpiring programme and an additional 120 females participated in online girl's league umpiring programme.

Healthy Communities

Healthy communities team supports over 16 different programme activities across multiple disciplines and locations. In 2025 over 2500 unique participants attend sessions & activities. During 2025 the team reviewed priorities SCF strategy review to ensure the teams' work reflect the needs of the SCF and the wider community. Some key successes include:

- Walking Cricket SCF now supports 9 hubs across the county and has over 200 active players attending weekly.
- SEND school delivery provides sessions for 728 pupils across 26 schools through Lord Taverners funding.
- Lord Taverners Super 1's funding supported 139 unique individuals through 256 hours of delivery in 2025. Participants also took part in employability sessions and 15 attended Super 1s Academy training (training volunteers).
- Chance 2 Shine Bursaries supported 150 All Stars places and 394 Dynamos participants with free sessions across 19 programmes.
- Performance disability cricket now has 4 teams including 1 for Visually Impaired participants. Currently 55 participants compete at performance level through SCF.
- Adult disability cricket has 165 regular attendees and has hosted 110 participants in skills development sessions using the SCCC indoor school.
- Health programmes continue to develop with Sporting Memories and Talk Clubs aimed at reducing isolation and maintaining mental health. Together in Sports project has provided 35 sessions for people with dementia and their carers; over 70 hours of delivery.
- Diverse communities'/ EDI programmes have supported 9 different events including Windrush Day at SCCC, Tape Ball events and session for young refugees, over 100 participants have participated in activities.
- Street cricket continues to grow across 5 locations with over 60 young people attending regularly.

Going forward the team are looking to expand and diversify their delivery focus to extend our work with teenagers, socio economically disadvantaged groups and expand our support for preventative health programmes.

Education and Schools

During 2025, the team has excelled, supporting 28,509 engagements with young people and providing teachers education across Somerset. During the year SCF supported 136 Primary Schools, 32 Secondary Schools and a further education college programme. The aim being to introduce and develop cricket experiences, skills and use the physical activity sessions to build confident and physically active schools.

Our support from funders Chance 2 Shine, Lord Taverners and our SCF sponsor WPA (Stumpy Programmes) have enabled another outstanding delivery year for our Schools and Education programmes.

Additionally, the team have delivered 3 schools days encouraging links with SCCC, events were well attended with 4378 students and support teachers.

In 2026, the team are developing greater links with further education settings as well as further developing our primary and secondary education offer. Our intention is to provide an education offer for children from Key Stage 1 through to Adults, using cricket as a platform for engagement but also linking to Healthy Communities agenda. SCF aims to provide employability pathways from young players/spectators to become active organisers and leaders in cricket.

Women and Girls Development

At close of 2025, 83 clubs across Somerset had junior provision and within these 33 had girls' sections, an improvement of 5 additional clubs in year. Some notable achievements in 2025.

- 57 clubs in Somerset had Women's sections within year, there has been a growth of Women's teams by an additional 11 teams, playing 137 fixtures.
- 280 Women participated in festival fixtures with 35 teams taking part.
- Hardball skill development sessions attracted 100 participants, and 120 Women have now been trained to provide scoring and umpiring for teams.

- Winter programmes for girls supported development for 81 participants at U14s levels.
- SCF supported 23 U15 girls league teams.
- 176 girls' participated in SCF festivals across 26 events.
- 78 girls U13 participated in our Brown and Brown 100's competition and an additional 36 women in the adult's competition.

New initiatives for 2026 include Mind Over Cricket, this was piloted in 2025 as a confidence building, resilience and mental health/ wellbeing programme for girls participating in cricket and has had 74 participants all scoring over 90% impact scores and extremely positive feedback. The intention is to grow this programme in 2026/27 and explore sponsorship options to roll this programme across the county.

In 2026 England host the Women's T20 World Cup and although Somerset is not a host venue for the event, the Women and Girls teams are aiming to capitalise on the event as a springboard for new engagement in Women and Girls Cricket and events and festivals are planned with schools, communities and leagues. SCF are piloting new activities to attract a new audiences including Glow Cricket and Colour Cricket which will continue to grow across the county in 2026.

Governance and Leadership

Significant work has been undertaken in 2025 to strengthen the governance documentation and processes for the charity and ensure maintenance of the Gold Standard status achieved through ECB review.

In addition to actions identified on page 4 SCF have initiated:

- Financial reporting systems have been embedded using Xero to ensure funds are reported in the correct accounting periods and that budgets are both realistic, achievable and monitored closely
- Budget monitoring systems implemented for teams through team leaders (being introduced) to be reviewed in supervisions for Team Leaders and Managing Director reports to Board and FARF Sub Committee for scrutiny.

Safeguarding and EDI

During 2025 SCF continued to embed safeguarding within all aspects of the SCF. Supported by our Board of Trustees, a comprehensive education programme and delivered by our staff, coaches, and volunteers, this has seen us ensure a club compliance culture across the network.

We have seen an increase in inclusive community programmes and adult participation, supported by our safeguarding provision and the development of training in these areas, for both staff & volunteers.

SCF actively listen to and engaging with participants, partners and stakeholders, which has helped us to gain insight across all our programmes, shaping delivery and mitigating risk. The development of our Safeguarding strategy 2026-2028 supports the SCF & ECB strategies and demonstrates the aim of maintaining and exceeding the safeguarding standards set out in our County Partnership Agreement (CPA) helping to make our cricket environment safe, welcoming, and inclusive for everyone.

During 2025 SCF has been working closely with the South West Regional Recreational Cricket Boards to ensure consistent and appropriate levels of support are in place for clubs across the network around discrimination and training to ensure inclusivity. All SCF staff have completed training around EDI and are actively supporting clubs to develop best practice around inclusive facilities and club offers. SCF are currently co-producing with SCCC a new inclusion strategy for 2026-29 which will launch in 2026

In summary it has been an incredibly productive and developmental year for SCF with changes in staffing and trustees. The improvements have enabled change and prepared the foundation for both the maintenance and growth of existing delivery programmes but with the aspiration in 2026/27 to diversify and expand our communities, schools, and club's support.

Partnership acknowledgement

SCF has been truly fortunate to receive generous support from commercial sponsors and charity funding organisations to support our work. The partnerships have helped us deliver the impactful programmes enabling us to extend our offer to the communities of Somerset.

Sponsorship and donations will form a major area of developmental need in 2026 to help frame our ability to grow whilst reducing our dependency on ECB for core funding. To support this work the Trustees will be undertaking an externally facilitated Board Review in July 2026 which will include evaluating the aspirations and priorities for SCF within the strategic priorities identified for the charity.

Staff

Employed staff: No 15 FTE
Casual staff: No 14
Volunteers: No 19

Statement of trustees' responsibilities

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

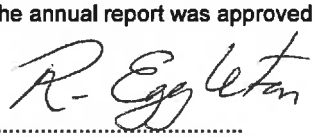
Company law requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charitable company and of the income and expenditure, of the charitable company for that period. In preparing these financial statements, the trustees 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 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 charitable company will continue in business.

The trustees are responsible for maintaining proper accounting records which 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 in the United Kingdom governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

The annual report was approved by the trustees of the charity on 13 August 2026 and signed on its behalf by:



.....
Mr Roger Eggleton FCPFA
Treasurer and Trustee

Somerset Cricket Foundation
Independent Examiner's Report to the trustees of Somerset Cricket Foundation ('the Company')

I report to the charity trustees on my examination of the accounts of the Company for the period ended 31 January 2026.

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 Somerset Cricket Foundation 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 Institute of Chartered Accountants England and Wales, which is one of the listed bodies. I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe:

1. accounting records were not kept in respect of Somerset Cricket Foundation 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.

Michael Cook Bsc FCA
A C Mole LLP
Chartered Accountants
Stafford House, Blackbrook Park Avenue
Taunton, Somerset
TA1 2PX

Date: 26 August 2026

Somerset Cricket Foundation
Statement of Financial Activities for the Year Ended 31 January 2026
(Including Income and Expenditure Account)

	Note	Unrestricted funds £	Restricted funds £	Total 2026 £
Income and Endowments from:				
Donations and legacies	3	36,511	10,220	46,731
Charitable activities	4	533,634	359,869	893,503
Other trading activities	5	30,840	-	30,840
Investment income		5,853	-	5,853
Total income		606,838	370,089	976,927
Expenditure on:				
Charitable activities	6	(714,271)	(291,731)	(1,006,002)
Total expenditure		(714,271)	(291,731)	(1,006,002)
Net (expenditure)/income		(107,433)	78,358	(29,075)
Transfers between funds		(7,970)	7,970	-
Net movement in funds		(115,403)	86,328	(29,075)
Reconciliation of funds				
Total funds brought forward		306,321	133,240	439,561
Total funds carried forward	16	190,918	219,568	410,486

	Note	Unrestricted funds £	Restricted funds £	Total 2025 £
Income and Endowments from:				
Donations and legacies	3	30,887	64,000	94,887
Charitable activities	4	501,373	201,656	703,029
Other trading activities	5	39,830	-	39,830
Other Income		6,339	-	6,339
Total income		578,429	265,656	844,085
Expenditure on:				
Charitable activities	6	(580,467)	(314,010)	(894,477)
Total expenditure		(580,467)	(314,010)	(894,477)
Net expenditure		(2,038)	(48,354)	(50,392)
Transfers between funds		(42,061)	42,061	-
Net movement in funds		(44,099)	(6,293)	(50,392)
Reconciliation of funds				
Total funds brought forward		350,420	139,533	489,953
Total funds carried forward	16	306,321	133,240	439,561

All of the charity's activities derive from continuing operations during the above two periods.
The funds breakdown for 2025 is shown in note 16.

Somerset Cricket Foundation
(Registration number: 07393280)
Balance Sheet as at 31 January 2026

	Note	2026 £	2025 £
Fixed assets			
Tangible assets	12	26,470	23,202
Current assets			
Debtors	13	111,121	33,686
Cash at bank and in hand	14	366,701	454,816
		477,822	488,502
Creditors: Amounts falling due within one year	15	(93,806)	(72,143)
Net current assets		384,016	416,359
Net assets		410,486	439,561
Funds of the charity:			
Restricted Funds		219,568	133,240
Designated Funds		49,987	65,301
General Funds		140,931	241,020
Total funds	16	410,486	439,561

For the financial year ending 31 January 2026 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.

The financial statements on pages 12 to 26 were approved by the trustees, and authorised for issue on 13 August 2026 and signed on their behalf by:

R. Eggleton

.....

Mr Roger Eggleton FCPFA
Treasurer and Trustee

Somerset Cricket Foundation
Statement of Cash Flows for the Year Ended 31 January 2026

	Note	2026 £	2025 £
Cash flows from operating activities			
Net cash expenditure		(29,075)	(50,392)
Adjustments to cash flows from non-cash items			
Depreciation		10,415	5,155
		(18,660)	(45,237)
Working capital adjustments			
(Increase)/decrease in debtors	13	(77,435)	31,628
Increase in creditors	15	11,243	4,629
Increase/(decrease) in deferred income		10,420	(30,913)
Net cash flows from operating activities		(74,432)	(39,893)
Cash flows from investing activities			
Purchase of tangible fixed assets	12	(13,683)	(13,510)
Net decrease in cash and cash equivalents		(88,115)	(53,403)
Cash and cash equivalents at 1 February		454,816	508,219
Cash and cash equivalents at 31 January		366,701	454,816

All of the cash flows are derived from continuing operations during the above two periods.

Somerset Cricket Foundation
Notes to the Financial Statements for the Year Ended 31 January 2026

1 Charity status

The charity is limited by guarantee, incorporated in England and Wales on 30 September 2010 and registered as a charity on 6 May 2021, and consequently does not have share capital. Each of the trustees 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:
Centre of Excellence
The County Ground
Taunton
Somerset
TA1 1JT

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.

Basis of preparation and statement of compliance
The financial statements have been prepared under the historical cost convention with items recognised at cost or transaction value unless stated otherwise within these notes. 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.

Somerset Cricket Foundation meets the definition of a public benefit entity under FRS 102.

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.

Grants receivable

Grants are recognised when the charity has 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.

2 Accounting policies (continued)

Deferred income

Deferred income represents amounts received for future periods and is released to incoming resources in the period for which, it has been received. Such income is only deferred when:

- The donor specifies that the grant or donation must only be used in future accounting periods; or
- The donor has imposed conditions which must be met before the charity has unconditional entitlement.

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.

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 provisions

Provisions for grants are made when the intention to make a grant has been communicated to the recipient but there is uncertainty about either the timing of the grant or the amount of grant payable.

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.

Irrecoverable VAT

Irrecoverable VAT is charged against the category expenditure for which it was incurred.

Taxation

The charity is a registered charity and is, therefore, exempt from liability to taxation on it's income and capital gains, to the extent that such income or gains are applied exclusively to charitable purposes.

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
Office equipment	20% on reducing balance
Computer equipment	50% on cost
Plant & machinery	25% on reducing balance

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.

Designated funds are unrestricted funds set aside for specific purposes at the discretion of the trustees.

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.

2 Accounting policies (continued)

Critical accounting judgements and estimation uncertainty
The preparation of the financial statements in conformity with FRS 102 requires management to make judgements, estimates and assumptions that affect the application of policies and reported amounts of assets and liabilities, income, and expenses.

Estimates and judgements are continually evaluated and are based on historical experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances.

The charity makes estimates and assumptions concerning the future. The resulting accounting estimates will, by definition, seldom equal the related actual results. The Trustees are of the opinion that there are no estimates or assumptions that have a significant risk of causing a material adjustment to the carrying amounts of assets and liabilities within the next financial year.

3 Income from donations and legacies

	Unrestricted funds		Restricted	Total
	Designated	General	funds	2026
	£	£	£	£
Donations	-	7,311	420	7,731
Project funding	25,000	4,200	9,800	39,000
	25,000	11,511	10,220	46,731

A note showing a breakdown of the comparative is included below.

	Unrestricted funds		Restricted	Total
	Designated	General	funds	2025
	£	£	£	£
Donations	-	5,887	34,000	39,887
Clowance charitable trust	-	-	10,000	10,000
Project funding	25,000	-	20,000	45,000
	25,000	5,887	64,000	94,887

4 Income from charitable activities

	Unrestricted funds General £	Restricted funds £	Total 2026 £
E W Cricket Trust funding	343,577	15,120	358,697
Community	73,281	113,562	186,843
Clubs & Leagues	36,805	-	36,805
Cricket Operations	8,175	-	8,175
Coaching/Schools	57,509	10,804	68,313
Women & Girls	13,137	43,382	56,519
Safeguarding	1,150	-	1,150
Chance to shine	-	149,081	149,081
Equality, diversity and inclusion	-	27,920	27,920
	533,634	359,869	893,503

A note showing a breakdown of the comparative is included below.

	Unrestricted funds General £	Restricted funds £	Total 2025 £
E W Cricket Trust funding	258,782	39,736	298,518
Other ECB funding	-	2,100	2,100
Community	61,412	10,900	72,312
Clubs & Leagues	14,408	-	14,408
Cricket Operations	20,815	-	20,815
Coaching/Schools	89,428	-	89,428
Women & Girls	55,788	-	55,788
Safeguarding	740	-	740
Chance to shine	-	110,747	110,747
Equality, diversity and inclusion	-	38,173	38,173
	501,373	201,656	703,029

5 Income from other trading activities

	Unrestricted funds General £	Restricted funds £	Total 2026 £
Sponsorship income	13,000	-	13,000
Hall hire	3,755	-	3,755
Groundsman income	14,085	-	14,085
	30,840	-	30,840

	Unrestricted funds General £	Restricted funds £	Total 2025 £
Sponsorship income	21,284	-	21,284
Hall hire	3,184	-	3,184
Groundsman income	15,362	-	15,362
	39,830	-	39,830

6 Expenditure on charitable activities

	Note	Unrestricted funds Designated £	Unrestricted funds General £	Restricted funds £	Total 2026 £
Community		-	92,837	48,197	141,034
Clubs & Leagues		1,584	101,477	2,418	105,479
Cricket Operations		-	804	491	1,295
Coaching/Schools		2,675	57,290	69,416	129,381
Women & Girls		213	52,829	18,203	71,245
Management		-	352,961	150,606	503,567
Safeguarding		-	25,163	-	25,163
Grant funding of activities		-	75	2,400	2,475
Governance costs	7	-	26,363	-	26,363
		4,472	709,799	291,731	1,006,002

A note showing a breakdown of the comparative is included below.

6 Expenditure on charitable activities (continued)

	Note	Unrestricted funds Designated £	Unrestricted funds General £	Restricted funds £	Total 2025 £
Community		-	31,971	98,724	130,695
Clubs & Leagues		6,381	15,811	3,626	25,818
Cricket Operations		-	25,698	2,478	28,176
Coaching/Schools		14,758	26,323	86,663	127,744
Women & Girls		2,686	16,065	13,899	32,650
Management		69	413,884	106,182	520,135
Safeguarding		-	494	-	494
Grant funding of activities		-	3,360	2,438	5,798
Governance costs	7	-	22,967	-	22,967
		23,894	556,573	314,010	894,477

7 Analysis of governance and support costs

Governance costs

	Total 2026 £	Total 2025 £
Examination of the financial statements	1,646	1,464
Other fees paid to examiners	3,744	3,810
Bookkeeping costs	7,182	9,692
Depreciation charges	10,415	5,155
Finance charges	3,376	2,846
	26,363	22,967

8 Net income/(expenditure)

Net (expenditure) for the year includes:

	2026 £	2025 £
Depreciation of fixed assets	10,415	5,155

9 Trustees remuneration and expenses

During the year £2,306 (2025: £1,153) of out of pocket expenses were reimbursed to four (2025: two) Trustees.

Related party transactions

The CEO of Somerset County Cricket Club is an observer on the charity's board. The charity's office facilities are rented from SCCC each year for £24,650 which includes and additional amount of £4,650 reflect increases in utility costs. Telephone, wifi services and HR services (since June 2023) are provided by the main club, which incurs the costs directly. Commercial facilities owned by the club and used and hired by the charity (for example, corporate boxes for meetings).

No other related party transactions took place during the year (2025: none).

10 Staff costs

The aggregate payroll costs were as follows:

	2026 £	2025 £
Staff costs during the year were:		
Wages and salaries	618,471	568,963
Social security costs	57,436	42,479
Pension costs	12,511	14,328
	688,418	625,770

The charity considers its key management personnel to comprise of the managing director.

The average number of persons (excluding Trustees) employed during the period was 38 (2025: 39).

No employees earned £60,000 per annum or more (2025:Nil).

The total employee benefits of the key management personnel of the charity were £83,266 (2025 - £69,291).

11 Taxation

The charity is a registered charity and is therefore exempt from taxation, to the extent such income and gains are applied to charitable purposes.

12 Tangible fixed assets

	Furniture and equipment £	Computer equipment £	Total £
Cost			
At 1 February 2025	47,911	29,104	77,015
Additions	3,298	10,385	13,683
At 31 January 2026	51,209	39,489	90,698
Depreciation			
At 1 February 2025	27,124	26,689	53,813
Charge for the year	5,099	5,316	10,415
At 31 January 2026	32,223	32,005	64,228
Net book value			
At 31 January 2026	18,986	7,484	26,470
At 31 January 2025	20,787	2,415	23,202

13 Debtors

	2026 £	2025 £
Debtors	23,950	23,686
Prepayments	223	-
Accrued income	86,948	10,000
	111,121	33,686

14 Cash and cash equivalents

	2026 £	2025 £
Cash on hand	751	25
Cash at bank	365,950	454,791
	366,701	454,816

15 Creditors: amounts falling due within one year

	2026 £	2025 £
Creditors	43,234	45,144
Other taxation and social security	13,796	11,143
Other creditors	4,791	3,344
Funding received in advance	19,145	10,092
Deferred income	12,840	2,420
	93,806	72,143

16 Funds

	Balance at 1 February 2025 £	Income £	Expenditure £	Transfers £	Balance at 31 January 2026 £
Unrestricted funds					
General funds	241,020	581,838	(709,799)	27,872	140,931
Designated					
Charles Clark Fund	3,374	-	-	-	3,374
Proof of Concept	8,500	-	(214)	-	8,286
ECB Reward and Recognition	1,583	-	(1,583)	-	-
Bradfords Fund	5,760	-	-	-	5,760
WPA Donation	46,084	25,000	(2,675)	(35,842)	32,567
	65,301	25,000	(4,472)	(35,842)	49,987
Total unrestricted funds	306,321	606,838	(714,271)	(7,970)	190,918
Restricted funds					
Chance to Shine	26,472	159,885	(130,686)	-	55,671
Women and Girls Development	-	57,638	(42,384)	-	15,254
Discovery Fund	34,391	-	(30,149)	-	4,242
Disability Cricket	-	95,135	(14,340)	-	80,795
Coaching Bursaries	501	3,620	(3,152)	-	969
EDI SW Pilot Role	4,927	27,920	(22,237)	-	10,610
Funds4Runs	5,602	-	(308)	-	5,294
Inspired to play	3,349	-	(176)	-	3,173
SEND	1,367	780	(4,431)	2,284	-
Walking Cricket	-	792	(6,478)	5,686	-
National Lottery Funding	20,000	-	(20,000)	-	-
Coaching and Staff Training	3,450	-	(1,678)	-	1,772
National Programmes	1,644	14,519	(2,819)	-	13,344
ECB Workforce Development Fund	3,030	-	(1,285)	-	1,745
WPA Kit Fund	6,060	-	(1,808)	-	4,252
EDI Distribution Funding	22,447	-	-	-	22,447
Bristol South Funding	-	9,800	(9,800)	-	-
	133,240	370,089	(291,731)	7,970	219,568
Total funds	439,561	976,927	(1,006,002)	-	410,486

16 Funds (continued)

	Balance at 1 February 2024 £	Income £	Expenditure £	Transfers £	Balance at 31 January 2025 £
Unrestricted funds					
General funds	288,602	553,429	(556,573)	(44,438)	241,020
Designated					
Charles Clark Fund	3,400	-	(26)	-	3,374
Facilities Strategy	4,557	-	(43)	(4,514)	-
Proof of Concept	4,295	-	(2,686)	6,891	8,500
ECB Reward and Recognition	5,879	-	(4,296)	-	1,583
Bradfords Fund	7,845	-	(2,085)	-	5,760
WPA Donation	35,842	25,000	(14,758)	-	46,084
	61,818	25,000	(23,894)	2,377	65,301
Total unrestricted funds	350,420	578,429	(580,467)	(42,061)	306,321
Restricted funds					
Chance to Shine	29,282	110,747	(113,557)	-	26,472
Women and Girls Development	29,281	34,019	(65,878)	2,578	-
Discovery Fund	62,521	-	(28,130)	-	34,391
Disability Cricket	-	9,000	(33,307)	24,307	-
Young Officials	565	-	(1,047)	482	-
Coaching Bursaries	-	3,450	(2,949)	-	501
EDI SW Pilot Role	3,580	38,173	(36,826)	-	4,927
Funds4Runs	8,700	-	(3,098)	-	5,602
Inspired to play	4,204	-	(855)	-	3,349
Send	1,400	2,100	(2,133)	-	1,367
Walking Cricket	-	5,000	(9,833)	4,833	-
National Lottery Funding	-	20,000	-	-	20,000
Coaching and Staff Training	-	3,450	-	-	3,450
National Programmes	-	2,870	(1,226)	-	1,644
Grass Pitch Improvement Fund	-	2,400	(2,400)	-	-
Sporting Memories	-	1,000	(10,861)	9,861	-
ECB Workforce Development Fund	-	3,500	(470)	-	3,030
WPA Kit Fund	-	7,500	(1,440)	-	6,060
EDI Distribution Funding	-	22,447	-	-	22,447
	139,533	265,656	(314,010)	42,061	133,240
Total funds	489,953	844,085	(894,477)	-	439,561

16 Funds (continued)

The specific purposes for which the funds are to be applied are as follows:

Restricted Funds

Chance to Shine: to regenerate competitive cricket and bring its educational benefits to primary and secondary schools in the county.

Women and Girls Development: this is a specific growth area for the development of the Charity. This fund consist of restricted funds received in the support of this key work from both the Clowance Trust, ECB and Higos.

Discovery Fund: this is our adult disability programme in partnership with Somerset Community Foundation. The delivery recipients are Day Care Providers across Somerset. This is a funded three year programme.

Disability Cricket: the charity delivers to young people with disabilities on our Lords Taverners programme through our Super 1s and SEND schools delivery.

Voluntary Action North Somerset: this is restricted funding for the delivery of the charity's refugee and displaced persons programme in North Somerset.

Sport England Together: this is restricted funding to support the charity's displaced persons programme in North Petherton via the Active Partnership.

Young Officials: funding received for the development of young people in qualifying with cricket qualifications.

Coaching Bursaries: restricted funds to supporting people gaining formal qualifications in cricket from the network, specifically targeting females, disability, and ethnically diverse individuals.

EDI SW Pilot Role: this role supports participating counties with advice and guidance on discrimination matters, through both reactive and proactive work.

Funds4Runs: restricted funding to support further delivery of disability cricket within specific club settings.

Inspired to Play: funding from the ECB to amplify new activity in clubs.

SEND: core funding from Lords Taverners to support educational delivery.

Walking Cricket: a programme to support older people through physical activity, well-being and cohesion. Aimed to address loneliness, isolation and wider health challenges. A programme now with 11 hubs across Somerset.

National Lottery Funding: Cricket Connect: "Boosting Activity, Reducing Isolation, Enhancing Wellbeing" through the delivery of Walkers & Talkers and Sporting Memories.

Coaching and Staff Training: the provision of continuous personal development for staff.

National Programmes: this is an initiative from the ECB to promote and develop cricket in children and young people aged 5-11 years old.

Grass Pitch Improvement Fund: a programme aimed to improve the quality of natural turf pitches. Support and guidance provided to club volunteers from grassroot clubs on the best way to develop better quality pitches.

Sporting Memories: this new community initiative aims to bring people of retirement age together to reminisce about previous memories, experiences or moments in their lives through the power of sport. Sports memorabilia, past sporting events, physical activities, quizzes and guest speakers are used to create discussions around sporting events and memories.

16 Funds (continued)

ECB Workforce Development Fund: this fund is specifically aimed at developing match officials in cricket, both umpires and scorers.

WPA Kit Fund: WPA have kindly provided a fund to support Primary Schools with playing equipment to enable the sustainability of cricket in education settings.

EDI Distribution Funding: Central funding from the ECB to support an annual delivery plan that supports EDI initiatives and programmes in the community.

Bristol South Funds Central fund from ECB to support our annual delivery plan to supports expansion of cricket within the South Bristol area.

Designated Funds

Charles Clark Fund (Pow Fund): charitable donation to the Foundation from The Pow Family, to support projects that support the community.

Facilities Fund: central funding from the ECB for the development and delivery of a Facilities Strategy for Somerset.

Proof of Concept: central funding from the ECB for the delivery of Secondary Schools Cricket through the 'Proof of Concept' programme.

ECB Volunteer Reward & Recognition: fund for the delivery of the Grassroots Cricket Awards 22/23, for the recognition to volunteers within the club network.

Bradfords Fund: sponsorship fund from Bradfords Building Supplies that delivers a junior community cricket programme across Somerset.

WPA: donation from WPA Benevolent Foundation to support the delivery of cricket to young people across Somerset within education.

17 Analysis of net assets between funds

	Unrestricted funds		Restricted funds	Total funds at 31 January 2026
	General	Designated		
	£	£	£	£
Tangible fixed assets	26,470	-	-	26,470
Current assets	208,267	49,987	219,568	477,822
Current liabilities	(93,806)	-	-	(93,806)
Total net assets	140,931	49,987	219,568	410,486

	Unrestricted funds		Restricted funds	Total funds at 31 January 2025
	General	Designated		
	£	£	£	£
Tangible fixed assets	23,202	-	-	23,202
Current assets	287,541	65,301	135,660	488,502
Current liabilities	(69,723)	-	(2,420)	(72,143)
Total net assets	241,020	65,301	133,240	439,561

Company registration number: 07393280

Charity registration number: 1194363

Somerset Cricket Foundation

(A company limited by guarantee)

Unaudited Annual Report and Financial Statements

for the Year Ended 31 January 2026

Somerset Cricket Foundation
Contents

Reference and Administrative Details	1
Trustees' Report	2 to 10
Independent Examiner's Report	11
Statement of Financial Activities	12
Balance Sheet	13
Statement of Cash Flows	14
Notes to the Financial Statements	15 to 26

Somerset Cricket Foundation
Reference and Administrative Details

Charity Registration Number	1194363
Company Registration Number	07393280
	The charity is incorporated in England and Wales.
Registered Office	Centre of Excellence The County Ground Taunton Somerset TA1 1JT
Independent Examiner	A C Mole LLP Chartered Accountants Stafford House Blackbrook Park Avenue Taunton Somerset TA1 2PX
Solicitors:	Tozers Broadwalk House Southernhay West Exeter Devon EX1 1UA

Somerset Cricket Foundation
Trustees' Report

The trustees, who are directors for the purposes of company law, present the annual report together with the financial statements and auditors' report of the charitable company for the year ended 31 January 2026.

Objectives and activities

Our aims

Relating directly to the objects of the charity, the strategic aims (listed below) provide a framework around which operational delivery is planned.

- Sustain and develop a thriving network of clubs;
- Develop, grow and diversify the volunteer workforce;
- Take cricket to our communities and make it a game for all;
- Proactively safeguard the game in Somerset;
- Develop the gold standard in sports charity governance;
- Reduce the dependence on England & Wales Cricket Board (ECB) funding by broadening our income stream.

Public benefit

Somerset Cricket Foundation (SCF) work to facilitate the playing and improvement of recreational cricket in Somerset as well as positively impacting the local communities through cricket.

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.

Trustees and officers

The trustees and officers serving during the year and since the year end were as follows:

Trustees:	Mr Peter Winston Gordon Duguid (resigned 31 August 2025)
	Mr Patrick Magill (resigned 14 April 2025)
	Ms Jane Knowles (resigned 10 March 2025)
	Mr Roger Eggleton FCPFA, (Vice Chair & Treasurer)
	Mrs Rebecca Rowson
	Dr Habib Naqvi
	Ms Emma Gibson
	Mr Christopher Rawlings
	Ms Jayne Elizabeth Mee (appointed 13 June 2025)
	Mr Alastair Gordon Stephen Aird FCA (appointed 12 November 2025)
	Mrs Petra Jane Ingram FCMA (appointed 3 February 2026)
	Mr Charles Counsell (appointed 12 November 2025)
	Mrs Rebecca Faye Pow (appointed 12 November 2025)
	Mr Chris Screech (appointed 11 November 2025 and resigned 28 April 2026)
	Mrs Melissa Johnson FCA (appointed 3 February 2026)
Chair:	Mr Peter Winston Gordon Duguid (resigned 31 August 2025)
	Ms Jayne Elizabeth Mee (appointed 31 August 2025)

Secretary:	Mr Jonathan Bendle (resigned 21 August 2025)
	Ms Maralyn Smith (appointed 21 August 2025)
	Mrs Wendy Elizabeth Jane Allen (appointed 1 January 2026 and resigned 2 June 2026)

Message from our Chair -
Jayne Mee

For the first time as Chair, I'm delighted to introduce the SCF 2025/26 annual report. Cricket has been a part of my life since a very young age, spending many weekends watching my father playing for the Optimists in Clifton and Sidmouth. I reflect on the leadership, emotional intelligence, and interpersonal skills that being part of this wonderful game and all that goes with it provided for me whilst growing up and has remained with me ever since.

I am pleased that SCF have entered 2026/27 with a clear plan and a Board of Trustees, Managing Director and team who are fully committed to efficient and effective delivery, and growth of our Foundation.

I remain excited about what we can achieve with our friends and colleagues at Somerset County Cricket Club (SCCC), and our existing corporate and charity funding partnerships. I am particularly looking forward to growing new and diverse partnerships with those that wish to support the development of our communities; be that by playing the game of cricket or improving health outcomes through engagement with the game.

Thank you to all the SCF team for their tremendous work around Somerset, and to all our partners who have enabled this work to continue to enhance our communities.

Managing Director - Maralyn Smith

Joining SCF halfway through this accounting period has at time created challenges with understanding systems and structures but has provided extensive rewards too. Helping shape the governance, budget profiles, systems and supporting the team through the transition has been hugely beneficial in understanding the diversity and impact of the work, partnership requirements and aspirations for SCF and helping to induct additional trustees has been very rewarding.

The SCF team are an inspiration in their passion, resilience and determination to make sure their work in high quality and impactful. Helping to reduce barriers for the communities of Somerset to access and enjoy the great game of cricket and all its benefits both on and off the pitch.

Our fantastic partnerships help extend our reach to communities and support our ability to deliver programmes for all ages, abilities and levels of the game, thank you. SCF benefits from great support and partnership with SCCC and has a special relationship which we aim to nourish and expand further in 2026, embedding our role as conduits for communities to the professional game both as players and as spectators.

I'm looking forward to 2026/27 embedding the new structure, supporting team and delivering against our new strategy and operational plans is exciting for SCF; growing SCF work alongside supportive trustees.

Structure, governance and management

Incorporation

The charitable company was registered with the Charity Commission on 6th May 2021 by a Memorandum and Articles of Association and is a registered charity (No. 1194363).

The Board has established sub-committees with delegated powers including terms of reference covering the following areas:

- Governance Committee including Safeguarding and Equality, Diversity & Inclusion
- The Finance, Audit, Risk Management & Fundraising Committee (FARF)
- Remuneration & Nominations Committee

During 2025/26 there have been significant changes in governance and management within the SCF with both the Chair of Trustees and the Managing Director changing during the year. The Board and SCF team used this opportunity to refresh our governance processes ensuring we maintain our Gold Standard status with England & Wales Cricket Board (ECB).

Governance

Since August 2025, governance has focused on strengthening compliance and ensuring SCF retains Gold Standard and gains Ready to Invest status with ECB. Areas of focus included:

- Articles and Standing Orders updated (Nov 2025)
- Strategic Plan reviewed for 2026 - 2029
- Operational Plans aligned with ECB and SCF strategic plans and KPIs set for 2026-28.
- Finances have been transferred to Xero management system to align budgets in correct accounting structures and cost centres; budgets devolved into teams to enable dynamic delivery and accountability linked to operational plans.
- Recruitment of six additional trustees to ensure balanced, experienced, and independent governance for the charity
- Sub-committees for Finance, Audit, Risk and Fund Raising (FARF), Governance and Remunerations and Nominations have been assigned to trustees and are meeting to support Board decision making.
- Review of Code of Conduct document has been approved
- Review of Reserves Policy has been approved
- All trustees have reviewed declarations of interest
- Terms of office for trustees have been confirmed
- Risk Register has been updated and a new Risk Policy implemented.

ECB have now reviewed SCF governance processes and have scored them 'leading organisation' status. 'Ready to Invest' approval has now been requested with ECB for 2026 to provide a kite mark of security for funders and enable larger grant applications with ECB.

Strategic Review 2026-29

SCF lead a process of reviewing the strategic direction for the organisation building on strong foundations set 2021/25. The new strategy links all work programmes to five pillars that all work links to for 2026-29 these are:

- Clubs, Leagues, and Facilities development
- Healthy Communities
- Education and Schools
- Women and Girls Development
- Governance and Leadership - including Safeguarding and Inclusion strategies

Operational plans have been created that meet the ECB and SCF requirements and sponsorship and grant applications all now link to the overall strategy.

Somerset Cricket Foundations Work

The articles for the SCF identifies our aims to engage, inspire and develop our clubs and communities to improve people's lives through cricket.

The objects of the Foundation (listed below) are for the benefit of the public generally and, in particular the inhabitants of Somerset and its surrounding areas:

(a) To promote community participation in healthy recreation by providing facilities for the playing of and development of cricket and other sports that are capable of improving health (facilities in this article 1 means land, buildings, equipment and organising sporting activities including coaching and instruction).

(b) To provide and assist in providing facilities for the playing of and development of the game of cricket and other games or sport, on a recreational basis for the leisure time occupation of such persons who have need for such facilities by reason of their youth, age, infirmity or disablement, poverty or social and economic circumstances, or for the public at large, in the interest of social welfare, with the object of improving their conditions of life.

(c) To advance the education of people of all ages through such means as the trustees see fit;

(d) To further such other exclusively charitable purposes according to the law of England and Wales as the trustees see fit from time to time.

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

Organisational structure including:

The Standing Orders of the organisation clearly set out the formation, management and operational aspects of the Board of Trustees and the overall decision-making processes of the charity.

- Recruitment, appointment, and terms of office for trustees
- Induction and training requirements for trustees
- How decisions are made across the Charity and devolved responsibilities
- Frequency and terms of reference for trustee meetings

The organisation chart for SCF provides information about line management and levels of responsibility for operational activities. All staff have job descriptions, regular supervision, and performance appraisal to support and recognize achievements and development areas.

Financial instruments

Objectives and policies

The charity's activities expose it to a number of financial risks including credit risk, cash flow risk and liquidity risk. A new Risk Policy is being presented to April 2026 Board meeting for approval to provide reassurances and mitigation processes to reduce risk.

Cash flow risk

The Charity's activities expose it primarily to the financial risk in funding from the ECB which is our current main source of income amounting to £343k unrestricted core funding. ECB expectations are for SCF to reduce this figure to 30% of budget within 5 years. This is now structured into SCF strategy and operational plans for 2026-29.

Reserves Policy

The Trustees have set the minimum level of reserves equivalent to three months of their annual budgeted expenditure (including restricted expenditure) and this policy is reviewed annually. For 2026-27 this amounts to £262,091. As at year end of 2025-26 the Foundations actual reserves were £410,486 of which £114,461 were free reserves.

Free reserves have been calculated as unrestricted reserves excluding fixed assets. However, the budgeted expenditure will include a proportion which relates to carry forward balances of restricted reserves. Furthermore at 31st January 2026, the charity held £49,987 of designated funds.

These funds could be transferred to unrestricted general reserves and used to cover the remaining expenditure. The trustees take appropriate steps to ensure the level of reserves is appropriate based on their plans for the future activities of the charity.

Insurance for Trustees

Personal Liability insurance in respect of Trustees arising from the execution of their duties on behalf of the Foundation was in place throughout the year.

Financial review

The foundation has attracted income of £976,927 in 2025-26 compared to £844,085 for 2024-25 period and has expenditure £1,006,002 increased from £894,477. The deficit of £29,075 has been incurred in the year, reducing the Charity's reserves to £410,486. Some of the additional reserves relate to income relating to projects/ programmes that will be carried out in the new financial year.

For the year 2026/27 the charity is planning to spend to the level of its estimated income for that year of £1,048,367 and aim to increase free reserves to £262,091 in accordance with its reserve policy. This will allow the charity to improve, develop and implement fund-raising strategy.

Recruitment of a Head of Income Generation - was completed in February 26, they will join SCF in June 2026, to lead the delivery of donation, grants and sponsorship income growth to enable development of new initiatives and underpin programmes to increase impact.

Clubs, Leagues and Facilities

Below is an overview of our programmes and core activities during 2025:

Over 150 cricket clubs are currently supported by the Clubs, Leagues and Facilities team. SCF provides advice guidance and information to ensure clubs are compliant with league and ECB requirements. SCF provides entrance to competition, events, CPD, safeguarding support and funding through affiliation.

Facilities support has continued with access to grounds-keeping season preparation and end of season restoration services managed by SCF, and the distribution of £150K in 2025 to support the growth and development of high-quality recreational cricket clubs. Grants have supported applications from clubs for redevelopment of changing facilities, installation or repair of net facilities and ground improvements. During the year the team delivered:

- National programme with participation by 4,124 participants in 2025.
- 8 indoor festivals were delivered across 7 locations attended by 31 teams (220 young people).
- 17 Outdoor festivals were delivered in 2025, with over 500 participants across the events, with 62 teams taking part.
- Guard of Honour with 300 children supported matchdays cheering on SCCC. 63 clubs across the county participated.
- Competitions were attended by 60 teams across 4 age categories playing 92 games cross the season.
- Coach education provided 103 coaches training to support their work, 18 through ECB Bursary funding. An additional 33 people attended 'Coaching the Coaches' and 64 attended first aid programmes.
- 19 people completed SCCC umpiring programme and an additional 120 females participated in online girl's league umpiring programme.

Healthy Communities

Healthy communities team supports over 16 different programme activities across multiple disciplines and locations. In 2025 over 2500 unique participants attend sessions & activities. During 2025 the team reviewed priorities SCF strategy review to ensure the teams' work reflect the needs of the SCF and the wider community. Some key successes include:

- Walking Cricket SCF now supports 9 hubs across the county and has over 200 active players attending weekly.
- SEND school delivery provides sessions for 728 pupils across 26 schools through Lord Taverners funding.
- Lord Taverners Super 1's funding supported 139 unique individuals through 256 hours of delivery in 2025. Participants also took part in employability sessions and 15 attended Super 1s Academy training (training volunteers).
- Chance 2 Shine Bursaries supported 150 All Stars places and 394 Dynamos participants with free sessions across 19 programmes.
- Performance disability cricket now has 4 teams including 1 for Visually Impaired participants. Currently 55 participants compete at performance level through SCF.
- Adult disability cricket has 165 regular attendees and has hosted 110 participants in skills development sessions using the SCCC indoor school.
- Health programmes continue to develop with Sporting Memories and Talk Clubs aimed at reducing isolation and maintaining mental health. Together in Sports project has provided 35 sessions for people with dementia and their carers; over 70 hours of delivery.
- Diverse communities'/ EDI programmes have supported 9 different events including Windrush Day at SCCC, Tape Ball events and session for young refugees, over 100 participants have participated in activities.
- Street cricket continues to grow across 5 locations with over 60 young people attending regularly.

Going forward the team are looking to expand and diversify their delivery focus to extend our work with teenagers, socio economically disadvantaged groups and expand our support for preventative health programmes.

Education and Schools

During 2025, the team has excelled, supporting 28,509 engagements with young people and providing teachers education across Somerset. During the year SCF supported 136 Primary Schools, 32 Secondary Schools and a further education college programme. The aim being to introduce and develop cricket experiences, skills and use the physical activity sessions to build confident and physically active schools.

Our support from funders Chance 2 Shine, Lord Taverners and our SCF sponsor WPA (Stumpy Programmes) have enabled another outstanding delivery year for our Schools and Education programmes.

Additionally, the team have delivered 3 schools days encouraging links with SCCC, events were well attended with 4378 students and support teachers.

In 2026, the team are developing greater links with further education settings as well as further developing our primary and secondary education offer. Our intention is to provide an education offer for children from Key Stage 1 through to Adults, using cricket as a platform for engagement but also linking to Healthy Communities agenda. SCF aims to provide employability pathways from young players/spectators to become active organisers and leaders in cricket.

Women and Girls Development

At close of 2025, 83 clubs across Somerset had junior provision and within these 33 had girls' sections, an improvement of 5 additional clubs in year. Some notable achievements in 2025.

- 57 clubs in Somerset had Women's sections within year, there has been a growth of Women's teams by an additional 11 teams, playing 137 fixtures.
- 280 Women participated in festival fixtures with 35 teams taking part.
- Hardball skill development sessions attracted 100 participants, and 120 Women have now been trained to provide scoring and umpiring for teams.

- Winter programmes for girls supported development for 81 participants at U14s levels.
- SCF supported 23 U15 girls league teams.
- 176 girls' participated in SCF festivals across 26 events.
- 78 girls U13 participated in our Brown and Brown 100's competition and an additional 36 women in the adult's competition.

New initiatives for 2026 include Mind Over Cricket, this was piloted in 2025 as a confidence building, resilience and mental health/ wellbeing programme for girls participating in cricket and has had 74 participants all scoring over 90% impact scores and extremely positive feedback. The intention is to grow this programme in 2026/27 and explore sponsorship options to roll this programme across the county.

In 2026 England host the Women's T20 World Cup and although Somerset is not a host venue for the event, the Women and Girls teams are aiming to capitalise on the event as a springboard for new engagement in Women and Girls Cricket and events and festivals are planned with schools, communities and leagues. SCF are piloting new activities to attract a new audiences including Glow Cricket and Colour Cricket which will continue to grow across the county in 2026.

Governance and Leadership

Significant work has been undertaken in 2025 to strengthen the governance documentation and processes for the charity and ensure maintenance of the Gold Standard status achieved through ECB review.

In addition to actions identified on page 4 SCF have initiated:

- Financial reporting systems have been embedded using Xero to ensure funds are reported in the correct accounting periods and that budgets are both realistic, achievable and monitored closely
- Budget monitoring systems implemented for teams through team leaders (being introduced) to be reviewed in supervisions for Team Leaders and Managing Director reports to Board and FARF Sub Committee for scrutiny.

Safeguarding and EDI

During 2025 SCF continued to embed safeguarding within all aspects of the SCF. Supported by our Board of Trustees, a comprehensive education programme and delivered by our staff, coaches, and volunteers, this has seen us ensure a club compliance culture across the network.

We have seen an increase in inclusive community programmes and adult participation, supported by our safeguarding provision and the development of training in these areas, for both staff & volunteers.

SCF actively listen to and engaging with participants, partners and stakeholders, which has helped us to gain insight across all our programmes, shaping delivery and mitigating risk. The development of our Safeguarding strategy 2026-2028 supports the SCF & ECB strategies and demonstrates the aim of maintaining and exceeding the safeguarding standards set out in our County Partnership Agreement (CPA) helping to make our cricket environment safe, welcoming, and inclusive for everyone.

During 2025 SCF has been working closely with the South West Regional Recreational Cricket Boards to ensure consistent and appropriate levels of support are in place for clubs across the network around discrimination and training to ensure inclusivity. All SCF staff have completed training around EDI and are actively supporting clubs to develop best practice around inclusive facilities and club offers. SCF are currently co-producing with SCCC a new inclusion strategy for 2026-29 which will launch in 2026

In summary it has been an incredibly productive and developmental year for SCF with changes in staffing and trustees. The improvements have enabled change and prepared the foundation for both the maintenance and growth of existing delivery programmes but with the aspiration in 2026/27 to diversify and expand our communities, schools, and club's support.

Partnership acknowledgement

SCF has been truly fortunate to receive generous support from commercial sponsors and charity funding organisations to support our work. The partnerships have helped us deliver the impactful programmes enabling us to extend our offer to the communities of Somerset.

Sponsorship and donations will form a major area of developmental need in 2026 to help frame our ability to grow whilst reducing our dependency on ECB for core funding. To support this work the Trustees will be undertaking an externally facilitated Board Review in July 2026 which will include evaluating the aspirations and priorities for SCF within the strategic priorities identified for the charity.

Staff

Employed staff: No 15 FTE
Casual staff: No 14
Volunteers: No 19

Statement of trustees' responsibilities

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

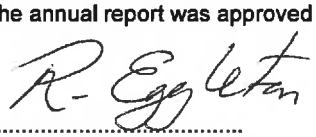
Company law requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charitable company and of the income and expenditure, of the charitable company for that period. In preparing these financial statements, the trustees 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 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 charitable company will continue in business.

The trustees are responsible for maintaining proper accounting records which 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 in the United Kingdom governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

The annual report was approved by the trustees of the charity on 13 August 2026 and signed on its behalf by:



.....
Mr Roger Eggleton FCPFA
Treasurer and Trustee

Somerset Cricket Foundation
Independent Examiner's Report to the trustees of Somerset Cricket Foundation ('the Company')

I report to the charity trustees on my examination of the accounts of the Company for the period ended 31 January 2026.

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 Somerset Cricket Foundation 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 Institute of Chartered Accountants England and Wales, which is one of the listed bodies. I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe:

1. accounting records were not kept in respect of Somerset Cricket Foundation 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.

Michael Cook Bsc FCA
A C Mole LLP
Chartered Accountants
Stafford House, Blackbrook Park Avenue
Taunton, Somerset
TA1 2PX

Date: 26 August 2026

Somerset Cricket Foundation
Statement of Financial Activities for the Year Ended 31 January 2026
(Including Income and Expenditure Account)

	Note	Unrestricted funds £	Restricted funds £	Total 2026 £
Income and Endowments from:				
Donations and legacies	3	36,511	10,220	46,731
Charitable activities	4	533,634	359,869	893,503
Other trading activities	5	30,840	-	30,840
Investment income		5,853	-	5,853
Total income		606,838	370,089	976,927
Expenditure on:				
Charitable activities	6	(714,271)	(291,731)	(1,006,002)
Total expenditure		(714,271)	(291,731)	(1,006,002)
Net (expenditure)/income		(107,433)	78,358	(29,075)
Transfers between funds		(7,970)	7,970	-
Net movement in funds		(115,403)	86,328	(29,075)
Reconciliation of funds				
Total funds brought forward		306,321	133,240	439,561
Total funds carried forward	16	190,918	219,568	410,486

	Note	Unrestricted funds £	Restricted funds £	Total 2025 £
Income and Endowments from:				
Donations and legacies	3	30,887	64,000	94,887
Charitable activities	4	501,373	201,656	703,029
Other trading activities	5	39,830	-	39,830
Other Income		6,339	-	6,339
Total income		578,429	265,656	844,085
Expenditure on:				
Charitable activities	6	(580,467)	(314,010)	(894,477)
Total expenditure		(580,467)	(314,010)	(894,477)
Net expenditure		(2,038)	(48,354)	(50,392)
Transfers between funds		(42,061)	42,061	-
Net movement in funds		(44,099)	(6,293)	(50,392)
Reconciliation of funds				
Total funds brought forward		350,420	139,533	489,953
Total funds carried forward	16	306,321	133,240	439,561

All of the charity's activities derive from continuing operations during the above two periods.
The funds breakdown for 2025 is shown in note 16.

Somerset Cricket Foundation
(Registration number: 07393280)
Balance Sheet as at 31 January 2026

	Note	2026 £	2025 £
Fixed assets			
Tangible assets	12	26,470	23,202
Current assets			
Debtors	13	111,121	33,686
Cash at bank and in hand	14	366,701	454,816
		477,822	488,502
Creditors: Amounts falling due within one year	15	(93,806)	(72,143)
Net current assets		384,016	416,359
Net assets		410,486	439,561
Funds of the charity:			
Restricted Funds		219,568	133,240
Designated Funds		49,987	65,301
General Funds		140,931	241,020
Total funds	16	410,486	439,561

For the financial year ending 31 January 2026 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.

The financial statements on pages 12 to 26 were approved by the trustees, and authorised for issue on 13 August 2026 and signed on their behalf by:

R. Eggleton

.....

Mr Roger Eggleton FCPFA
Treasurer and Trustee

Somerset Cricket Foundation
Statement of Cash Flows for the Year Ended 31 January 2026

	Note	2026 £	2025 £
Cash flows from operating activities			
Net cash expenditure		(29,075)	(50,392)
Adjustments to cash flows from non-cash items			
Depreciation		10,415	5,155
		(18,660)	(45,237)
Working capital adjustments			
(Increase)/decrease in debtors	13	(77,435)	31,628
Increase in creditors	15	11,243	4,629
Increase/(decrease) in deferred income		10,420	(30,913)
Net cash flows from operating activities		(74,432)	(39,893)
Cash flows from investing activities			
Purchase of tangible fixed assets	12	(13,683)	(13,510)
Net decrease in cash and cash equivalents		(88,115)	(53,403)
Cash and cash equivalents at 1 February		454,816	508,219
Cash and cash equivalents at 31 January		366,701	454,816

All of the cash flows are derived from continuing operations during the above two periods.

Somerset Cricket Foundation
Notes to the Financial Statements for the Year Ended 31 January 2026

1 Charity status

The charity is limited by guarantee, incorporated in England and Wales on 30 September 2010 and registered as a charity on 6 May 2021, and consequently does not have share capital. Each of the trustees 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:
Centre of Excellence
The County Ground
Taunton
Somerset
TA1 1JT

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.

Basis of preparation and statement of compliance
The financial statements have been prepared under the historical cost convention with items recognised at cost or transaction value unless stated otherwise within these notes. 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.

Somerset Cricket Foundation meets the definition of a public benefit entity under FRS 102.

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.

Grants receivable

Grants are recognised when the charity has 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.

2 Accounting policies (continued)

Deferred income

Deferred income represents amounts received for future periods and is released to incoming resources in the period for which, it has been received. Such income is only deferred when:

- The donor specifies that the grant or donation must only be used in future accounting periods; or
- The donor has imposed conditions which must be met before the charity has unconditional entitlement.

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.

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 provisions

Provisions for grants are made when the intention to make a grant has been communicated to the recipient but there is uncertainty about either the timing of the grant or the amount of grant payable.

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.

Irrecoverable VAT

Irrecoverable VAT is charged against the category expenditure for which it was incurred.

Taxation

The charity is a registered charity and is, therefore, exempt from liability to taxation on it's income and capital gains, to the extent that such income or gains are applied exclusively to charitable purposes.

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
Office equipment	20% on reducing balance
Computer equipment	50% on cost
Plant & machinery	25% on reducing balance

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.

Designated funds are unrestricted funds set aside for specific purposes at the discretion of the trustees.

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.

2 Accounting policies (continued)

Critical accounting judgements and estimation uncertainty
The preparation of the financial statements in conformity with FRS 102 requires management to make judgements, estimates and assumptions that affect the application of policies and reported amounts of assets and liabilities, income, and expenses.

Estimates and judgements are continually evaluated and are based on historical experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances.

The charity makes estimates and assumptions concerning the future. The resulting accounting estimates will, by definition, seldom equal the related actual results. The Trustees are of the opinion that there are no estimates or assumptions that have a significant risk of causing a material adjustment to the carrying amounts of assets and liabilities within the next financial year.

3 Income from donations and legacies

	Unrestricted funds		Restricted	Total
	Designated	General	funds	2026
	£	£	£	£
Donations	-	7,311	420	7,731
Project funding	25,000	4,200	9,800	39,000
	25,000	11,511	10,220	46,731

A note showing a breakdown of the comparative is included below.

	Unrestricted funds		Restricted	Total
	Designated	General	funds	2025
	£	£	£	£
Donations	-	5,887	34,000	39,887
Clowance charitable trust	-	-	10,000	10,000
Project funding	25,000	-	20,000	45,000
	25,000	5,887	64,000	94,887

4 Income from charitable activities

	Unrestricted funds General £	Restricted funds £	Total 2026 £
E W Cricket Trust funding	343,577	15,120	358,697
Community	73,281	113,562	186,843
Clubs & Leagues	36,805	-	36,805
Cricket Operations	8,175	-	8,175
Coaching/Schools	57,509	10,804	68,313
Women & Girls	13,137	43,382	56,519
Safeguarding	1,150	-	1,150
Chance to shine	-	149,081	149,081
Equality, diversity and inclusion	-	27,920	27,920
	533,634	359,869	893,503

A note showing a breakdown of the comparative is included below.

	Unrestricted funds General £	Restricted funds £	Total 2025 £
E W Cricket Trust funding	258,782	39,736	298,518
Other ECB funding	-	2,100	2,100
Community	61,412	10,900	72,312
Clubs & Leagues	14,408	-	14,408
Cricket Operations	20,815	-	20,815
Coaching/Schools	89,428	-	89,428
Women & Girls	55,788	-	55,788
Safeguarding	740	-	740
Chance to shine	-	110,747	110,747
Equality, diversity and inclusion	-	38,173	38,173
	501,373	201,656	703,029

5 Income from other trading activities

	Unrestricted funds General £	Restricted funds £	Total 2026 £
Sponsorship income	13,000	-	13,000
Hall hire	3,755	-	3,755
Groundsman income	14,085	-	14,085
	30,840	-	30,840

	Unrestricted funds General £	Restricted funds £	Total 2025 £
Sponsorship income	21,284	-	21,284
Hall hire	3,184	-	3,184
Groundsman income	15,362	-	15,362
	39,830	-	39,830

6 Expenditure on charitable activities

	Note	Unrestricted funds Designated £	Unrestricted funds General £	Restricted funds £	Total 2026 £
Community		-	92,837	48,197	141,034
Clubs & Leagues		1,584	101,477	2,418	105,479
Cricket Operations		-	804	491	1,295
Coaching/Schools		2,675	57,290	69,416	129,381
Women & Girls		213	52,829	18,203	71,245
Management		-	352,961	150,606	503,567
Safeguarding		-	25,163	-	25,163
Grant funding of activities		-	75	2,400	2,475
Governance costs	7	-	26,363	-	26,363
		4,472	709,799	291,731	1,006,002

A note showing a breakdown of the comparative is included below.

6 Expenditure on charitable activities (continued)

	Note	Unrestricted funds Designated £	Unrestricted funds General £	Restricted funds £	Total 2025 £
Community		-	31,971	98,724	130,695
Clubs & Leagues		6,381	15,811	3,626	25,818
Cricket Operations		-	25,698	2,478	28,176
Coaching/Schools		14,758	26,323	86,663	127,744
Women & Girls		2,686	16,065	13,899	32,650
Management		69	413,884	106,182	520,135
Safeguarding		-	494	-	494
Grant funding of activities		-	3,360	2,438	5,798
Governance costs	7	-	22,967	-	22,967
		23,894	556,573	314,010	894,477

7 Analysis of governance and support costs

Governance costs

	Total 2026 £	Total 2025 £
Examination of the financial statements	1,646	1,464
Other fees paid to examiners	3,744	3,810
Bookkeeping costs	7,182	9,692
Depreciation charges	10,415	5,155
Finance charges	3,376	2,846
	26,363	22,967

8 Net income/(expenditure)

Net (expenditure) for the year includes:

	2026 £	2025 £
Depreciation of fixed assets	10,415	5,155

9 Trustees remuneration and expenses

During the year £2,306 (2025: £1,153) of out of pocket expenses were reimbursed to four (2025: two) Trustees.

Related party transactions

The CEO of Somerset County Cricket Club is an observer on the charity's board. The charity's office facilities are rented from SCCC each year for £24,650 which includes and additional amount of £4,650 reflect increases in utility costs. Telephone, wifi services and HR services (since June 2023) are provided by the main club, which incurs the costs directly. Commercial facilities owned by the club and used and hired by the charity (for example, corporate boxes for meetings).

No other related party transactions took place during the year (2025: none).

10 Staff costs

The aggregate payroll costs were as follows:

	2026 £	2025 £
Staff costs during the year were:		
Wages and salaries	618,471	568,963
Social security costs	57,436	42,479
Pension costs	12,511	14,328
	688,418	625,770

The charity considers its key management personnel to comprise of the managing director.

The average number of persons (excluding Trustees) employed during the period was 38 (2025: 39).

No employees earned £60,000 per annum or more (2025:Nil).

The total employee benefits of the key management personnel of the charity were £83,266 (2025 - £69,291).

11 Taxation

The charity is a registered charity and is therefore exempt from taxation, to the extent such income and gains are applied to charitable purposes.

12 Tangible fixed assets

	Furniture and equipment £	Computer equipment £	Total £
Cost			
At 1 February 2025	47,911	29,104	77,015
Additions	3,298	10,385	13,683
At 31 January 2026	51,209	39,489	90,698
Depreciation			
At 1 February 2025	27,124	26,689	53,813
Charge for the year	5,099	5,316	10,415
At 31 January 2026	32,223	32,005	64,228
Net book value			
At 31 January 2026	18,986	7,484	26,470
At 31 January 2025	20,787	2,415	23,202

13 Debtors

	2026 £	2025 £
Debtors	23,950	23,686
Prepayments	223	-
Accrued income	86,948	10,000
	111,121	33,686

14 Cash and cash equivalents

	2026 £	2025 £
Cash on hand	751	25
Cash at bank	365,950	454,791
	366,701	454,816

15 Creditors: amounts falling due within one year

	2026 £	2025 £
Creditors	43,234	45,144
Other taxation and social security	13,796	11,143
Other creditors	4,791	3,344
Funding received in advance	19,145	10,092
Deferred income	12,840	2,420
	93,806	72,143

16 Funds

	Balance at 1 February 2025 £	Income £	Expenditure £	Transfers £	Balance at 31 January 2026 £
Unrestricted funds					
General funds	241,020	581,838	(709,799)	27,872	140,931
Designated					
Charles Clark Fund	3,374	-	-	-	3,374
Proof of Concept	8,500	-	(214)	-	8,286
ECB Reward and Recognition	1,583	-	(1,583)	-	-
Bradfords Fund	5,760	-	-	-	5,760
WPA Donation	46,084	25,000	(2,675)	(35,842)	32,567
	65,301	25,000	(4,472)	(35,842)	49,987
Total unrestricted funds	306,321	606,838	(714,271)	(7,970)	190,918
Restricted funds					
Chance to Shine	26,472	159,885	(130,686)	-	55,671
Women and Girls Development	-	57,638	(42,384)	-	15,254
Discovery Fund	34,391	-	(30,149)	-	4,242
Disability Cricket	-	95,135	(14,340)	-	80,795
Coaching Bursaries	501	3,620	(3,152)	-	969
EDI SW Pilot Role	4,927	27,920	(22,237)	-	10,610
Funds4Runs	5,602	-	(308)	-	5,294
Inspired to play	3,349	-	(176)	-	3,173
SEND	1,367	780	(4,431)	2,284	-
Walking Cricket	-	792	(6,478)	5,686	-
National Lottery Funding	20,000	-	(20,000)	-	-
Coaching and Staff Training	3,450	-	(1,678)	-	1,772
National Programmes	1,644	14,519	(2,819)	-	13,344
ECB Workforce Development Fund	3,030	-	(1,285)	-	1,745
WPA Kit Fund	6,060	-	(1,808)	-	4,252
EDI Distribution Funding	22,447	-	-	-	22,447
Bristol South Funding	-	9,800	(9,800)	-	-
	133,240	370,089	(291,731)	7,970	219,568
Total funds	439,561	976,927	(1,006,002)	-	410,486

16 Funds (continued)

	Balance at 1 February 2024 £	Income £	Expenditure £	Transfers £	Balance at 31 January 2025 £
Unrestricted funds					
General funds	288,602	553,429	(556,573)	(44,438)	241,020
Designated					
Charles Clark Fund	3,400	-	(26)	-	3,374
Facilities Strategy	4,557	-	(43)	(4,514)	-
Proof of Concept	4,295	-	(2,686)	6,891	8,500
ECB Reward and Recognition	5,879	-	(4,296)	-	1,583
Bradfords Fund	7,845	-	(2,085)	-	5,760
WPA Donation	35,842	25,000	(14,758)	-	46,084
	61,818	25,000	(23,894)	2,377	65,301
Total unrestricted funds	350,420	578,429	(580,467)	(42,061)	306,321
Restricted funds					
Chance to Shine	29,282	110,747	(113,557)	-	26,472
Women and Girls Development	29,281	34,019	(65,878)	2,578	-
Discovery Fund	62,521	-	(28,130)	-	34,391
Disability Cricket	-	9,000	(33,307)	24,307	-
Young Officials	565	-	(1,047)	482	-
Coaching Bursaries	-	3,450	(2,949)	-	501
EDI SW Pilot Role	3,580	38,173	(36,826)	-	4,927
Funds4Runs	8,700	-	(3,098)	-	5,602
Inspired to play	4,204	-	(855)	-	3,349
Send	1,400	2,100	(2,133)	-	1,367
Walking Cricket	-	5,000	(9,833)	4,833	-
National Lottery Funding	-	20,000	-	-	20,000
Coaching and Staff Training	-	3,450	-	-	3,450
National Programmes	-	2,870	(1,226)	-	1,644
Grass Pitch Improvement Fund	-	2,400	(2,400)	-	-
Sporting Memories	-	1,000	(10,861)	9,861	-
ECB Workforce Development Fund	-	3,500	(470)	-	3,030
WPA Kit Fund	-	7,500	(1,440)	-	6,060
EDI Distribution Funding	-	22,447	-	-	22,447
	139,533	265,656	(314,010)	42,061	133,240
Total funds	489,953	844,085	(894,477)	-	439,561

16 Funds (continued)

The specific purposes for which the funds are to be applied are as follows:

Restricted Funds

Chance to Shine: to regenerate competitive cricket and bring its educational benefits to primary and secondary schools in the county.

Women and Girls Development: this is a specific growth area for the development of the Charity. This fund consist of restricted funds received in the support of this key work from both the Clowance Trust, ECB and Higos.

Discovery Fund: this is our adult disability programme in partnership with Somerset Community Foundation. The delivery recipients are Day Care Providers across Somerset. This is a funded three year programme.

Disability Cricket: the charity delivers to young people with disabilities on our Lords Taverners programme through our Super 1s and SEND schools delivery.

Voluntary Action North Somerset: this is restricted funding for the delivery of the charity's refugee and displaced persons programme in North Somerset.

Sport England Together: this is restricted funding to support the charity's displaced persons programme in North Petherton via the Active Partnership.

Young Officials: funding received for the development of young people in qualifying with cricket qualifications.

Coaching Bursaries: restricted funds to supporting people gaining formal qualifications in cricket from the network, specifically targeting females, disability, and ethnically diverse individuals.

EDI SW Pilot Role: this role supports participating counties with advice and guidance on discrimination matters, through both reactive and proactive work.

Funds4Runs: restricted funding to support further delivery of disability cricket within specific club settings.

Inspired to Play: funding from the ECB to amplify new activity in clubs.

SEND: core funding from Lords Taverners to support educational delivery.

Walking Cricket: a programme to support older people through physical activity, well-being and cohesion. Aimed to address loneliness, isolation and wider health challenges. A programme now with 11 hubs across Somerset.

National Lottery Funding: Cricket Connect: "Boosting Activity, Reducing Isolation, Enhancing Wellbeing" through the delivery of Walkers & Talkers and Sporting Memories.

Coaching and Staff Training: the provision of continuous personal development for staff.

National Programmes: this is an initiative from the ECB to promote and develop cricket in children and young people aged 5-11 years old.

Grass Pitch Improvement Fund: a programme aimed to improve the quality of natural turf pitches. Support and guidance provided to club volunteers from grassroot clubs on the best way to develop better quality pitches.

Sporting Memories: this new community initiative aims to bring people of retirement age together to reminisce about previous memories, experiences or moments in their lives through the power of sport. Sports memorabilia, past sporting events, physical activities, quizzes and guest speakers are used to create discussions around sporting events and memories.

16 Funds (continued)

ECB Workforce Development Fund: this fund is specifically aimed at developing match officials in cricket, both umpires and scorers.

WPA Kit Fund: WPA have kindly provided a fund to support Primary Schools with playing equipment to enable the sustainability of cricket in education settings.

EDI Distribution Funding: Central funding from the ECB to support an annual delivery plan that supports EDI initiatives and programmes in the community.

Bristol South Funds Central fund from ECB to support our annual delivery plan to supports expansion of cricket within the South Bristol area.

Designated Funds

Charles Clark Fund (Pow Fund): charitable donation to the Foundation from The Pow Family, to support projects that support the community.

Facilities Fund: central funding from the ECB for the development and delivery of a Facilities Strategy for Somerset.

Proof of Concept: central funding from the ECB for the delivery of Secondary Schools Cricket through the 'Proof of Concept' programme.

ECB Volunteer Reward & Recognition: fund for the delivery of the Grassroots Cricket Awards 22/23, for the recognition to volunteers within the club network.

Bradfords Fund: sponsorship fund from Bradfords Building Supplies that delivers a junior community cricket programme across Somerset.

WPA: donation from WPA Benevolent Foundation to support the delivery of cricket to young people across Somerset within education.

17 Analysis of net assets between funds

	Unrestricted funds		Restricted funds	Total funds at 31 January 2026
	General	Designated		
	£	£	£	£
Tangible fixed assets	26,470	-	-	26,470
Current assets	208,267	49,987	219,568	477,822
Current liabilities	(93,806)	-	-	(93,806)
Total net assets	140,931	49,987	219,568	410,486

	Unrestricted funds		Restricted funds	Total funds at 31 January 2025
	General	Designated		
	£	£	£	£
Tangible fixed assets	23,202	-	-	23,202
Current assets	287,541	65,301	135,660	488,502
Current liabilities	(69,723)	-	(2,420)	(72,143)
Total net assets	241,020	65,301	133,240	439,561