Company registration number: 07024773
Charity registration number: 1208291

Devon Cricket Foundation

(A company limited by guarantee)

Annual Report and Financial Statements

for the Year Ended 31 January 2026

WESTCOTTS
CHARTERED ACCOUNTANTS
& BUSINESS ADVISERS

Devon Cricket Foundation

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Devon Cricket Foundation

Reference and Administrative Details

Chairman	Mr M I Couch
Trustees	Mrs D L Madeley Mr A M E Tapson Mrs A Davidson Mr C Leembruggen Mr M I Couch Mr J W Parker Mr J Bogue
Secretary	Mrs S J Morgan
Charity Registration Number	1208291
Company Registration Number	07024773
	The charity is incorporated in England and Wales.
Registered Office	The Cricket Office University of Exeter Sports Hall Stocker Road Exeter EX4 4QN
Independent Examiner	Westcotts Plym House 3 Longbridge Road Marsh Mills Plymouth Devon PL6 8LT

Devon Cricket Foundation

Strategic Report for the Year Ended 31 January 2026

The trustees, who are directors for the purposes of company law, present their strategic report for the year ended 31 January 2026, in compliance with s414C of the Companies Act 2006.

Financial review

Financial Position and Reserves Policy

At 31 January 2025 the Foundation held total funds of £410,042, comprising unrestricted funds of £405,164 and restricted funds of £4,878. The unrestricted reserves represent those available to support the charity's core work and to provide a safeguard against financial uncertainty.

The trustees have adopted a reserves policy that seeks to maintain unrestricted reserves equivalent to a minimum of three months of core operating costs, with a longer term target of six months, aligned to future budget projections . This level is considered sufficient to ensure stability of employment, continuity of essential programmes in the event of funding delay, and coverage of contractual or statutory liabilities. Reserves are reviewed regularly by the Finance, Audit and Risk Committee and adjusted as necessary in light of income forecasts and risk assessment. The trustees are confident that current reserves provide a sound financial base for continued operations and future growth.

Principal funding sources

Funding for the Foundation's activities is drawn from a broad range of partners. The principal funders remain the England and Wales Cricket Board (ECB) and Chance to Shine, supplemented by grants from the Lord's Taverners, Parental Contributions and other local partners. The trustees express their sincere gratitude to all funders, sponsors, and individual donors whose support enables the Foundation to deliver life-changing cricket programmes across Devon.

Principal Risks and Uncertainties

The trustees operate a comprehensive risk-management framework overseen by the Finance, Audit and Risk Committee. Key risks include dependence on major funders, rising operational costs, safeguarding compliance, and maintaining workforce capacity. These are mitigated through ongoing diversification of income, long-term budget planning, rigorous safeguarding procedures, and continued investment in staff training and digital infrastructure. The trustees are confident that these measures provide effective mitigation and ensure the charity's sustainability.

The strategic report was approved by the trustees of the charity on 21/08/2026 and signed on its behalf by:



Mr M I Couch
Chairman and trustee

Devon 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. The trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

Introduction

During the year, the Devon Cricket Foundation launched its new four-year strategy, Enriching Our Communities (2025-2029), setting out a clear vision to enrich lives through the power of cricket by empowering and strengthening communities and schools, connecting people to the game through clubs and competitions, and supporting individuals to achieve their potential through the performance pathway.

The Foundation continued to build upon the progress achieved under its previous strategy, delivering programmes and services that increased participation, strengthened communities and enhanced opportunities for people of all ages and backgrounds to engage with cricket. Particular emphasis was placed on widening access to the game, supporting women's and girls' cricket, developing volunteers and the workforce, improving facilities and ensuring that talented players were provided with opportunities to progress within the game.

Through our work in schools, communities, clubs and the performance pathway, we continued to use cricket as a force for good, promoting physical activity, wellbeing, social connection and personal development across Devon. Our activities remained underpinned by strong commitments to safeguarding, equity, diversity and inclusion, effective communications and partnership working, ensuring cricket is a welcoming and accessible game for everyone.

Despite ongoing economic and societal challenges, the Foundation maintained a stable financial position and continued to deliver significant charitable impact across the county.

Objectives and activities

The Devon Cricket Foundation (DCF) is a charitable company limited by guarantee. Its constitution states that its objects are for the benefit of the public generally, and in particular the inhabitants of Devon and surrounding areas, through the promotion of healthy recreation, social welfare, education and community participation, primarily through cricket and related sporting activities.

In February 2025, the Foundation launched its new strategic plan, Enriching Our Communities 2025-2029. The strategy is designed to enrich lives through the power of cricket and is structured around three core areas of delivery, supported by a number of organisational foundations.

Communities and Schools

The Foundation works to broaden access to cricket for new and diverse audiences and to provide more children with the opportunity to experience the game through schools and community settings. This includes delivery of programmes in primary and secondary schools, community engagement initiatives, and targeted projects supporting people who may face barriers to participation.

Devon Cricket Foundation

Trustees' Report

Clubs and Competitions

The Foundation supports clubs, leagues and volunteers to provide an inclusive, vibrant and sustainable recreational cricket offer across Devon. Particular focus is placed on developing equal opportunities for women and girls, enhancing volunteer support and workforce development, and helping clubs create safe, welcoming and accessible environments through improved facilities and governance.

Performance Pathway

The Foundation provides opportunities for talented young cricketers to fulfil their potential through a structured performance pathway, offering high-quality coaching, competition and player development opportunities while maintaining strong links with Devon County Cricket Club, Somerset County Cricket Club and the wider professional game.

Our Foundations

All activities are underpinned by a commitment to safeguarding, equity, diversity and inclusion, communications and partnership working. These foundations ensure that cricket in Devon remains safe, welcoming, representative and relevant to the communities it serves.

Major areas of delivery during the year included:

- School and community cricket programmes delivered in partnership with organisations including Chance to Shine, introduced 23,709 children and young people to cricket
- Women's and girls' participation initiatives, providing increased opportunities to play, compete and progress within the game, increased female participation by 36%
- Training opportunities were delivered to 647 volunteers, coaches, officials and workforce members through development programmes designed to support those who run cricket across Devon
- Community programmes designed to engage underrepresented groups and people living in socially and economically disadvantaged areas continued to grow in popularity, with our Wicketz hubs recording their highest-ever attendance levels
- All Stars Cricket and Dynamos Cricket programmes, which introduces young people and families to the sport, provided an introduction to cricket for over 2500 children aged 5 to 11
- Disability cricket hubs and SEND school activities, delivered in partnership with organisations such as the Lord's Taverners, have led to increased levels of regular participation and attendance.
- Performance Pathway programmes supporting talented boys and girls provided greater gender parity in 2025/26, creating enhanced progression opportunities into county, regional and professional cricket environments

In carrying out these activities, the trustees have had due regard to the Charity Commission's guidance on public benefit and are satisfied that the Foundation's programmes continue to provide clear and measurable benefits to communities throughout Devon.

Trustees' Report

Financial Position and Reserves Policy

At 31 January 2026, the Foundation held total funds of £409,441, comprising unrestricted funds of £364,657 and restricted funds of £44,784. Unrestricted funds represent resources available to support the Foundation's charitable objectives and provide financial resilience against unforeseen circumstances, while restricted funds are held for specific programmes and purposes in accordance with funder requirements.

During the year, total income increased to £989,256 (2025: £775,086), reflecting growth in both grant funding and charitable activities. Total expenditure amounted to £989,857 (2025: £785,175), resulting in a small net decrease in funds of £601. Despite this marginal reduction, the Foundation maintained a strong balance sheet, with cash balances of £450,402 at the year end.

The trustees recognise the importance of maintaining adequate reserves to ensure the long-term sustainability of the charity and to manage potential risks arising from fluctuations in funding, unforeseen expenditure or delays in grant income. The Foundation's reserves policy is to maintain unrestricted reserves equivalent to a minimum of three months' core operating expenditure, with an aspiration to hold up to six months' operating costs where resources permit.

At 31 January 2026, unrestricted reserves of £364,657 exceeded the minimum level required under the policy and are considered sufficient to support ongoing operations, meet contractual commitments and provide financial stability while enabling continued investment in charitable activities and strategic development. The trustees review reserves regularly through the Finance, Audit and Risk Committee to ensure they remain appropriate in light of the Foundation's operating environment, risk profile, and future plans.

Statement of trustees' responsibilities

The trustees (who are also the directors of Devon 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 (United Kingdom Generally Accepted Accounting Practice), including FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland".

Company law requires the trustees to prepare financial statements for each financial year. Under company law the trustees must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the charitable company and of the incoming resources and application of resources, including its income and expenditure, of the charitable company for that period. In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable accounting standards, comprising FRS 102 have been followed, subject to any material departures disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in business.

Devon Cricket Foundation

Trustees' Report

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

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

Disclosure of information to auditor
Each trustee has taken steps that they ought to have taken as a trustee in order to make themselves aware of any relevant audit information and to establish that the charity's auditor is aware of that information. The trustees confirm that there is no relevant information that they know of and of which they know the auditor is unaware.

The annual report was approved by the trustees of the charity on 21/08/2026 and signed on its behalf by:



Mr M I Couch
Chairman and trustee

Devon Cricket Foundation

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

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

Independent examiner's statement

Since the Company's gross income exceeded £250,000 your examiner must be a member of a body listed in section 145 of the 2011 Act. I confirm that I am qualified to undertake the examination because I am a member of Westcotts (SW) LLP, 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 Devon 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.



.....

Rebecca Cox ACA
Westcotts (SW) LLP
Plym House
3 Longbridge Road
Marsh Mills
Plymouth
Devon
PL6 8LT

Date: 01·09·26

Devon Cricket Foundation

Statement of Financial Activities for the Year Ended 31 January 2026 (Including Income and Expenditure Account and Statement of Total Recognised Gains and Losses)

	Note	Unrestricted funds £	Restricted funds £	Total 2026 £	Total 2025 £
Income and Endowments from:					
Donations and legacies	3	313,679	370,670	684,349	610,471
Charitable activities	4	214,109	69,934	284,043	155,549
Other income	5	14,827	-	14,827	9,066
Total income		542,615	440,604	983,219	775,086
Expenditure on:					
Raising funds	6	-	-	-	(3,735)
Charitable activities	7	(573,824)	(416,034)	(989,858)	(781,441)
Total expenditure		(573,824)	(416,034)	(989,858)	(785,176)
Net (expenditure)/income		(31,209)	24,570	(6,639)	(10,090)
Transfers between funds		(15,336)	15,336	-	-
Other recognised gains and losses					
Other gains/(losses)		6,037	-	6,037	5,411
Net movement in funds		(40,508)	39,906	(602)	(4,679)
Reconciliation of funds					
Total funds brought forward		405,164	4,878	410,042	414,720
Total funds carried forward	18	364,656	44,784	409,440	410,041

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

The funds breakdown for 2025 is shown in note 18.

Devon Cricket Foundation

(Registration number: 07024773)
Balance Sheet as at 31 January 2026

	Note	2026 £	2025 £
Fixed assets			
Tangible assets	13	18,515	21,782
Current assets			
Debtors	14	61,705	50,171
Cash at bank and in hand	15	450,402	401,915
		512,107	452,086
Creditors: Amounts falling due within one year	16	(121,182)	(63,827)
Net current assets		390,925	388,259
Net assets		409,440	410,041
Funds of the charity:			
Restricted income funds			
Restricted funds		44,784	4,878
Unrestricted income funds			
Unrestricted funds		364,656	405,163
Total funds	18	409,440	410,041

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 8 to 22 were approved by the trustees, and authorised for issue on 21/08/2026 ..... and signed on their behalf by:

.....
Mr M I Couch
Chairman and trustee

Devon Cricket Foundation

Statement of Cash Flows for the Year Ended 31 January 2026

	Note	2026 £	2025 £
Cash flows from operating activities			
Net loss for the period		(602)	(4,679)
Adjustments to cash flows from non-cash items			
Depreciation	6	3,267	3,844
Investment income		(6,037)	(5,411)
		(3,372)	(6,246)
Working capital adjustments			
Decrease in stocks		-	5,343
(Increase)/decrease in debtors	14	(11,533)	15,838
Increase/(decrease) in creditors	16	57,355	(16,311)
Net cash flows from operating activities		42,450	(1,376)
Cash flows from investing activities			
Interest receivable and similar income		6,037	5,411
Net increase in cash and cash equivalents		48,487	4,035
Cash and cash equivalents at 1 February		401,915	397,880
Cash and cash equivalents at 31 January	15	450,402	401,915

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

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, 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:
The Cricket Office
University of Exeter
Sports Hall
Stocker Road
Exeter
EX4 4QN

2 Accounting policies

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

Statement of compliance
The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice (applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)) (issued in October 2019) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

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

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

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

Donations and legacies

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

Legacy gifts are recognised on a case by case basis following the grant of probate when the administrator/executor for the estate has communicated in writing both the amount and settlement date. In the event that the gift is in the form of an asset other than cash or a financial asset traded on a recognised stock exchange, recognition is subject to the value of the gift being reliably measurable with a degree of reasonable accuracy and the title to the asset having been transferred to the charity.

Grants receivable

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

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, with central staff costs allocated on the basis of time spent, and depreciation charges allocated on the portion of the asset's use. Other support costs are allocated based on the spread of staff costs.

Raising funds

These are costs incurred in attracting voluntary income and those incurred in trading activities that raise funds.

Charitable activities

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

Grant expenditure

Grants payable are payments made to third parties in the furtherance of the charitable objectives. Where the charity gives a grant with conditions for its payment being a specific level of service or output to be provided, such grants are only recognised in the Statement of Financial Activities once the recipient of the grant has provided the specific service or output.

Grants payable without performance conditions are recognised in the accounts when a commitment has been made and communicated to the recipient, and there are no conditions to be met relating to the grant which remain in the control of the charity.

Support costs

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

Governance costs

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

Taxation

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

Tangible fixed assets

Tangible fixed assets under the cost model are stated at historical cost less accumulated depreciation and any accumulated impairment losses. Historical cost includes expenditure that is directly attributable to bringing the asset to the location and condition necessary for it to be capable of operating in the manner intended by management.

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	15% reducing balance

Stock

Stock is valued at the lower of cost and estimated selling price less costs to complete and sell, after due regard for obsolete and slow moving stocks. Cost is determined using the first-in, first-out (FIFO).

Cash and cash equivalents

Cash and cash equivalents comprise cash on hand and call deposits, and other short-term highly liquid investments that are readily convertible to a known amount of cash and are subject to an insignificant risk of change in value.

Fund structure

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

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

Financial instruments

Classification

The Charity only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value with the exception of bank loans which are subsequently measured at amortised cost using the effective interest method.

3 Income from donations and legacies

	Unrestricted General £	Restricted funds £	Total 2026 £	Total 2025 £
Chance to Shine	-	75,648	75,648	77,732
ECB Grants	292,174	176,963	469,137	423,222
Lord's Taverners	250	76,933	77,183	84,932
Other grants	21,255	41,126	62,381	24,585
	313,679	370,670	684,349	610,471

4 Income from charitable activities

	Unrestricted General £	Restricted funds £	Total 2026 £	Total 2025 £
Clubs & Competitions	29,345	39,649	68,994	59,275
Performance Pathway	184,764	30,285	215,049	96,274
	214,109	69,934	284,043	155,549

5 Other income

	Unrestricted General £	Total 2026 £	Total 2025 £
Other	14,827	14,827	9,066

6 Expenditure on raising funds

	Total 2026 £	Total 2025 £
Grants	-	3,735

7 Expenditure on charitable activities

	Note	Unrestricted General £	Restricted funds £	Total 2026 £	Total 2025 £
Clubs & Competitions		9,522	4,538	14,060	15,942
Performance Pathway		105,207	41,974	147,181	43,357
Community Engagement		2,548	19,258	21,806	15,097
Operational Costs		8,192	3,974	12,166	4,519
Staff costs		337,508	342,718	680,226	586,301
Other Staffing Costs		24,997	2,072	27,069	22,882
Workforce Education		4,526	-	4,526	5,021
Grant funding of activities		-	1,500	1,500	-
Allocated support costs	8	69,297	-	69,297	78,478
Governance costs	8	12,027	-	12,027	9,844
		573,824	416,034	989,858	781,441

8 Analysis of governance and support costs

Support costs allocated to charitable activities

	Unrestricted general £	Total 2026 £	Total 2025 £
IT costs	24,003	24,003	19,148
Telephone	9,227	9,227	7,701
HR costs	12,532	12,532	8,236
Legal fees	-	-	4,210
Office ren	6,940	6,940	6,758
Insurance	4,169	4,169	2,887
Office costs	12,426	12,426	29,538
	69,297	69,297	78,478

Governance costs

	Unrestricted General £	Total 2026 £	Total 2025 £
Independent examiner fees	5,358	5,358	2,750
Accountancy	3,402	3,402	3,250
Depreciation of fixed assets	3,267	3,267	3,844
	12,027	12,027	9,844

9 Net incoming/outgoing resources

Net outgoing resources for the year include:

	2026 £	2025 £
Depreciation of fixed assets	3,267	3,844

10 Trustees remuneration and expenses

No trustees, nor any persons connected with them, have received any remuneration from the charity during the year.

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

11 Staff costs

The aggregate payroll costs were as follows:

	2026 £	2025 £
Staff costs during the year were:		
Wages and salaries	584,967	512,598
Social security costs	59,439	42,382
Pension costs	18,511	20,897
Other staff costs	17,309	10,424
	680,226	586,301

The monthly average number of persons (including senior management / leadership team) employed by the charity during the year was as follows:

	2026 No	2025 No
Total	20	18

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

12 Taxation

The charity is a registered charity and is therefore exempt from taxation.

13 Tangible fixed assets

	Office equipment £	Total £
Cost		
At 1 February 2025	44,782	44,782
At 31 January 2026	44,782	44,782
Depreciation		
At 1 February 2025	23,000	23,000
Charge for the year	3,267	3,267
At 31 January 2026	26,267	26,267
Net book value		
At 31 January 2026	18,515	18,515
At 31 January 2025	21,782	21,782

14 Debtors

	2026 £	2025 £
Trade debtors	22,344	21,987
Prepayments	18,946	17,022
Accrued income	20,415	11,162
	61,705	50,171

15 Cash and cash equivalents

	2026 £	2025 £
Cash at bank	450,402	401,915

16 Creditors: amounts falling due within one year

	2026 £	2025 £
Bank overdrafts	657	-
Trade creditors	22,089	14,436
Other taxation and social security	14,958	10,054
Other creditors	3,117	1,760
Accruals and deferred income	80,361	37,577
	121,182	63,827

17 Commitments

Capital commitments

As at April 2025, the company entered into a lease for office space. The total amount owing in future periods is £8,065, as at the year-end date.

18 Funds

	Balance at 1 February 2025 £	Incoming resources £	Resources expended £	Transfers £	Balance at 31 January 2026 £
Unrestricted funds					
General					
General Funds	405,164	548,652	(573,824)	(15,336)	364,656
Restricted funds					
ECB	-	213,263	(216,638)	3,375	-
Chance to Shine	-	104,220	(75,648)	-	28,572
MCC Foundation	-	7,054	(7,054)	-	-
Performance Pathway	4,878	285	(1,068)	-	4,095
Lords Taveners	-	76,933	(88,894)	11,961	-
Affiliation Fees	-	38,849	(26,732)	-	12,117
	4,878	440,604	(416,034)	15,336	44,784
Total funds	410,042	989,256	(989,858)	-	409,440

Devon Cricket Foundation

Notes to the Financial Statements for the Year Ended 31 January 2026

	Balance at 1 February 2024 £	Incoming resources £	Resources expended £	Balance at 31 January 2025 £
Unrestricted funds				
General				
General Funds	414,720	345,277	(354,834)	405,163
Restricted funds				
ECB	-	192,166	(192,166)	-
Chance to Shine	-	77,732	(77,732)	-
MCC Foundation	-	3,790	(3,790)	-
Performance Pathway	-	76,850	(71,972)	4,878
Lords Taveners	-	84,682	(84,682)	-
	-	435,220	(430,342)	4,878
Total funds	414,720	780,497	(785,176)	410,041

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

ECB
The ECB funding supports the delivery of key national programmes and priorities across Devon. This includes developing participation opportunities, improving facilities, and ensuring the game is safe, inclusive, and accessible to all. The funding enables the Foundation to align local delivery with the national strategy to grow and sustain cricket at every level.

Chance to Shine
The Chance to Shine programme uses the power of cricket to inspire children and young people to play, learn, and develop both on and off the field. Through school and community-based sessions, this funding helps the Foundation to introduce cricket to new audiences, promote teamwork and resilience, and create a lifelong love of the game.

Performance Pathway
Developing home-grown talent through a well-resourced performance pathway is important for two main reasons: 1) It enables people to reach their potential and, for some, to progress into first-class cricket, and 2) It creates a stronger and more sustainable foundation for cricket in the county.

Lord's Taverners
Funding from the Lord's Taverners supports disability and community cricket programmes, helping to make the game truly inclusive. It provides opportunities for young people with disabilities or facing disadvantage to experience the benefits of cricket - building confidence, developing skills, and promoting social connection through participation.

19 Analysis of net assets between funds

	Unrestricted funds General £	Restricted funds £	Total funds at 31 January 2026 £
Tangible fixed assets	18,515	-	18,515
Current assets	425,436	86,671	512,107
Current liabilities	(79,294)	(41,887)	(121,181)
Total net assets	364,657	44,784	409,441

	Unrestricted funds General £	Restricted funds £	Total funds at 31 January 2025 £
Tangible fixed assets	21,782	-	21,782
Current assets	443,735	8,351	452,086
Current liabilities	(60,353)	(3,473)	(63,826)
Total net assets	405,164	4,878	410,042

20 Related party transactions

There were no related party transactions in the year.