



# Algemene Leden Vergadering KNCB 18 April 2026 – Finance pre-read

## 1. Introduction

Much has happened since we met in December and the KNCB board, together with bureau are hard at work as ever to secure the future of Dutch Cricket.

Since we met, we have seen many events materialize, below to mention only a few items that impact our finances:

- The woman qualifies for the T20 world cup in June, in the UK,
- We have witnessed the fantastic spectacle of the men's T20 world cup in India
- We managed to secure sponsors for the Men's world cup as well as for the woman competing in Nepal in the world cup qualifiers
- A new CEO
- A new Director of Domestic Cricket
- A new Cricket support officer
- A new Cricket operations assistant

In addition to the above, we are already hard at work to secure sponsors for the upcoming world cup.

The annual financial statements have been finalized on time and in line with expectations and finally we have seen the dollar/ Euro exchange rate take a slightly more positive turn since we last met.

The transition of CEO's is going well, and we have so far managed to ensure consistent performance management is applied with the bond office and management team. The new management team are showing solid ownership and accountabilities of our finances, which sets the KNCB up for a positive financial control environment.

We have also recently initiated a risk and control internal review, facilitated by Shehan Goonewardena, which we expect to conclude during summer of 2026, and findings and outcomes can be shared in the Q3 town hall meeting.

While a more thorough update will also be provided during the upcoming AGM, progress is being made on refreshing our strategy, vision and mission plans, which we also anticipate will be concluded during the 2026 summer.

## 2. Financial statements 2025

The financial audit and statements for 2025 have been finalized in the month of February and we refer you to the Jaarrekening management report, which will be published on the KNCB website on the 28<sup>th</sup> of March 2026.

The KNCB agreed to a budget for 2025, equal to €-180k. In addition to this, a transitievergoeding initially planned for 2026 was decided to be included in the 2025 results. This preponement results in the additional cost in 2025, becoming and upside to be adjusted to the 2026 budget:

	2025	2026*
• Original Budget	€-180.0k	€0.0k
• Prognosis December AGM	€-190.0k	
• <b>Result before transitievergoeding</b>	<b>€-196.2k</b>	<b>€0.0k</b>
• Additional transitievergoeding	€-124.5k	€124.5k
• <b>Result/ revised budget</b>	<b>€-320.7k</b>	<b>€124.5k</b>

The above adjustment does result in the equity level falling below the minimum threshold, however given the nature of the change, the board does not consider this as a concern and the 2026 results/ budgets are already adjusted to ensure the additional cost in 2025 directly results in a lower cost and therefore improved result in 2026.



The audit report issued by the auditor is generally positive, also consider this is a first-year audit with a new audit partner and materiality threshold were set to 50% (€50 850) normal levels (€101 700) to ensure additional security and controls were applied during the engagement. The audit partner voiced satisfaction with the preparation of bond centre as well as the KNCB staff leading up to the audit and no inefficiencies were sighted at the end of the engagement.

Final advice from the auditor focussed on areas including further improvement recommended on bank account control environment, vendor master data & contract register controls, payroll mutation four eye principles and business risk assessments.

The board has acknowledged and agreed to all advice and will initiate needed further improvements in control environments.

### **3. Budget 2026 - Update**

Starting from a baseline approved budget result of €0, a revised prognosis result of €124 551 is to be presented in April AGM, reflecting the carry-over of the transitievergoeding from 2025 mentioned above.

The following items have been added/ adjusted/ removed from 2026 budget:

#### **Upsides:**

- DMC/ HP – €124.5k transitievergoeding provision moves from 2026 to 2025
- HP - €435k – Woman WC qualification bonus
- HP - €112.8k sponsorship revenues – Woman Nepal qualifier series and Men's T20 World Cup
- DMC – €30.4k - Upsides vs budget on start dates of planned recruitment for director of domestic cricket and cricket support officer

#### **Cost additions:**

- DMC - €37k - Operations assistant position added to protect domestic competition reliability
- MNG - €24k – Jubilee provisions as well as carry over CEO cost from December
- Marcomm - €20k – budget revised to reflect reality of social media efforts
- Marcomm - €25k – friends of cricket omitted/ not removed from baseline budget as agreed in ALV
- HP - €309k – Woman WC preparation costs, including qualification bonuses, additional daily fees, support staff, English county tour in April and tri-series against Ireland and Scotland in May.
- HP - €109k – out of the original 225k planned costs, subject to WC sponsorship revenues, we have activated only 109k additional costs, which include player transitievergoeding and additional support staff costs initially not included in baseline budget.

#### **Savings challenge included in baseline budget will be dealt with as follows:**

- HP - €37k – agreement with DCA to utilize WC player bonus development portion to help fund woman WC preparation tours. This means out of the €37k savings challenge approx. €22k is addressed, leaving €12k still to find, which management is confident will be done
- DMC – 27k – WIP but management remain confident that savings will be found

#### **Summary:**

A revised result of €124.5k is presented as updated prognosis. Further upside potential could potentially improve results in the year by an estimated €225k from Woman WC sponsorships and ETPL.

The resulting budget prognosis means DMC falls into negative result territory while HP funding is diverted to help fund the DMC priorities. This reflects a conscious choice by the board, who remain committed to the development agenda while also ensuring HP programs can continue as planned.

Post April AGM, the board will look into further tightening the cost allocations between DMC and HP, where it is known since December that the current cost allocations need to be matured.

The current risks that the board remains aware and focused on in 2026 as follows:

- Dollar/ Euro exchange rate fluctuations – board is considering hedging options
- Remaining savings challenges

The board remain committed to carry forward all further upsides to 2027.



KNCB Budget			Baseline	Prognosis	Upside
Organization	Revenue/ Cost	Dept	2026		
Domestic Cricket	Revenue	ICC Scorecard	783,000	783,000	783,000
		NOC*NSF	156,000	156,000	156,000
		Contributie	85,597	85,597	85,597
		Sponsor			-
		Marketing	25,000	-	25,000
	<b>Revenue Total</b>		<b>1,049,597</b>	<b>1,024,597</b>	<b>1,049,597</b>
	Cost	Bedrijfsvoering	(523,795)	(589,622)	(589,622)
		Cricket Development	(203,545)	(189,795)	(189,795)
		ICC Events	-	-	-
		Operations	(221,159)	(258,159)	(258,159)
Marketing		(55,000)	(75,000)	(75,000)	
<b>Domestic Cricket Total</b>	<b>Cost Total</b>		<b>(1,003,499)</b>	<b>(1,112,576)</b>	<b>(1,112,576)</b>
<b>Domestic Cricket Net</b>			<b>46,098</b>	<b>(87,979)</b>	<b>(62,979)</b>
HP	Revenue	Structural Sponsor	-		-
		WC Sponsor		112,768	186,987
		WC Qualifications	87,000	522,000	522,000
		ETPL			150,000
		ICC Grant	1,996,165	1,996,165	1,996,165
	<b>Revenue Total</b>		<b>2,083,165</b>	<b>2,630,933</b>	<b>2,855,152</b>
	Cost	High Performance	(1,966,526)	(2,489,640)	(2,489,640)
		Operations	(45,750)	(45,750)	(45,750)
<b>Cost Total</b>		<b>(2,012,276)</b>	<b>(2,535,390)</b>	<b>(2,535,390)</b>	
<b>HP Total</b>		<b>70,889</b>	<b>95,543</b>	<b>319,762</b>	
Net result before extraordinary items			<b>116,987</b>	<b>7,564</b>	<b>256,783</b>
<b>Extraordinary items</b>			<b>(116,987)</b>	<b>116,987</b>	
Net result after extraordinary items			<b>0</b>	<b>124,551</b>	<b>256,783</b>
Verenigings reserve carry forward			<b>1,141,303</b>	<b>1,265,854</b>	<b>1,398,086</b>
Required			1,246,060	1,246,060	1,246,060
Surplus/ Shortfall			<b>(104,757)</b>	<b>19,794</b>	<b>152,026</b>

#### 4. Player Contribution and future years

##### Player Contribution

This section is intended to provide transparency on the board's current thinking regarding player contributions in future years. No decision on player contributions is being requested at this AGM. Instead, the purpose of this section is to explain the conditions under which a future decision may become necessary.

In December, it was indicated that player contributions might need to increase to €20 from 2027 onwards, driven mainly by inflationary pressure on domestic cricket costs. These costs are largely structural in nature, consisting of permanent staff and fixed overheads that increase annually in line with CAO-mandated rates.

In downside scenarios, some cost flexibility exists within High Performance due to the temporary nature of certain contracts. However, the majority of bond-level costs are fixed and inflationary, which underlines the importance of maintaining an adequate equity buffer. Consequently, the minimum equity level agreed by the board continues to increase year-on-year.

Since December, further efficiencies have been identified across the organisation. As a result, the current downside forecast for 2027 indicates that financial stability could be maintained with a player contribution of €15, rather than the €20 previously anticipated. This represents a meaningful improvement and reflects the board's continued focus on cost discipline and efficiency.

In parallel, the board continues to actively pursue structural revenue opportunities, including ETPL, which—if secured—could provide recurring annual income. While developments are progressing positively, these revenues are not yet confirmed and therefore cannot be assumed in the organisation's structural funding base.

Based on the information currently available, and assuming no additional structural revenues are confirmed between now and December, the board's assessment is that a player contribution increase to a minimum of €15 from 2027 would be required to maintain financial stability and remain above the minimum equity threshold.



Against this background, the board has concluded that it would be premature to request a decision on player contributions at this stage. In line with its commitment to minimise the burden on clubs and players, the board will therefore reassess the situation in December, once greater clarity exists on structural revenue developments. Should no further structural revenues be confirmed by that time, the board expects to table a proposal to increase the player contribution from 2027.

## Future years

The board ensures that every decision we make today, is understood in terms of future impact. As such we continuously look beyond the current financial year at every interval.

As shared in December, the expected 30% revenue decrease from ICC in 2028 poses an existential threat to the KNCB and while we continue to seek clarity and updates from the ICC on this matter, our immediate control points are 2026 and 2027.

In addition to the stated 2026 prognosis presented above, 2027 comes with several upside potentials, which are all worth playing towards. We do however make our decisions based on certainties and therefore we focus on the downside scenario for today.

2027 downside forecast assumptions as follows:

- Revenues
  - No WC qualifications
  - No Sponsors
  - Player contribution increases to €15
  - NOC\*NSF increases at inflationary level
  - No Fancraze for HP
  - No further revenue developments
- Costs – DMC
  - Full year impact of new hires in 2026
  - Marketing cost decrease assuming efficiency gains (not materialized in 2026)
  - Inflationary cost increases on staff and office costs
- Costs – HP
  - No WC participation costs
  - Inflationary cost increases on staff and HP Costs

Based on the above, the current best estimate for 2027 indicates a result of €42k. In the event of further upsides in 2026, the equity floor level could be more flexible in 2027. For now, based on facts that are certain, the player contribution appears necessary to ensure we remain above the minimum equity floor level in 2027.

KNCB Budget		Baseline	Prognosis	Upside	Downside
Organization	Revenue/ Cost Dept	2026		2027	2027
	<b>Revenue Total</b>	1,049,597	1,024,597	1,148,192	1,063,192
<b>Domestic Cricket Total</b>	<b>Cost Total</b>	(1,003,499)	(1,112,576)	(1,059,507)	(1,039,507)
<b>Domestic Cricket Net</b>		46,098	(87,979)	88,685	23,685
	<b>Revenue Total</b>	2,083,165	2,630,933	3,538,600	2,070,600
	<b>Cost Total</b>	(2,012,276)	(2,535,390)	(2,551,661)	(2,051,744)
<b>HP Total</b>		70,889	95,543	986,939	18,856
Net result before extraordinary items		116,987	7,564	1,075,624	42,541
<b>Extraordinary items</b>		(116,987)	116,987		
Net result after extraordinary items		0	124,551	1,075,624	42,541
<b>Verenigings reserve carry forward</b>		1,141,303	1,265,854	2,341,478	1,308,394
Required		1,246,060	1,246,060	1,308,363	1,308,363
<b>Surplus/ Shortfall</b>		(104,757)	19,794	1,033,115	31