ESA AGM SEPTEMBER 2026

CHAIRMAN'S REPORT

This report covers the period from the last AGM in 2025.

Introductory Comments

This will be my final Chairmans report as I step down at the AGM after slightly over seven years in post. I would like to thank the many contributors to ESA over this time period for their input and support of the Association. It has been a period of many challenges including the impact of SARS-CoV-2 and of the more recent issues that are likely linked to climate change. Nevertheless, I believe that ESA is now in a financially stronger position than in 2019, has a better relationship in managing the Alan Budge Centre and has further developed its assets in both roads and facilities (outdoor cricket nets). ESA is well positioned for the future but needs to resolve matters that I failed to address during my period of tenure. This includes the state of the grounds and associated drainage and irrigation, the persistent problem of getting timely payments from senior football and the extension (area and timeline) of the lease with CEMEX. Also, the difficulty of attracting volunteers has not improved, and I believe the attempt to make the ESA Committee purely a governance body has failed: simply there are not enough willing contributors to run the Association through sub-committees, and my parting recommendation is to return to a monthly cadence of structure Committee meetings.

It has been a pleasure (mostly) to chair ESA and I am highly optimistic about the future of the Association and the Eversley site.

Management

- Tony Westacott joined the Committee as a Trustee for the Football Club and John Ellis rejoined the Committee as a representative of the Cricket Club. We also welcomed two members of the Eversley Parish Council to our Committee (Sharon Stevens and Liz Batup)
- Andy Bolt continued as Secretary of ESA, balancing this with many other duties for both ESA and junior football
- Chris Last stepped down as co-opted member for Grounds in February 2026. Other Committee co-opted roles included: Kevan Neville – Security; Martin Elcox – Electricity and Solar Panels; Andy Bolt - NCB; Sarah Buckland – Astroturf; James Sealey for IT
- The Club House was managed by the Clubs during their respective seasons (Winter – Football and Hockey; Summer: Cricket). There has been much discussion on improving the financials of this facility, and I am optimistic that there will be positive change in this regard over the next 12 months.
- Serious Cricket managed the indoor cricket centre (Alan Budge Centre) and the relationship has worked well over the past year.
- Mick Slater continued to serve as President of the Association

- The Development Sub-Committee was managed by Martin Perkin and there have been some encouraging developments with regard to our lease with CEMEX. The development of ESA is essential to the sustainability of the Association and must remain a priority.
- Sarah Buckland managed the finances of ESA and provided strong oversight of the Associations funds. This remains a complicated and thankless task, and I am extremely grateful for her hard work and persistence.
- Chris Smith continued to be the ESA Community Liaison officer and we will need to re-engage him in discussions as soon as the new lease arrangements have been agreed.
- The South East Berks Radio Flying Club continued to operate on the site with extensions provided to their agreement.
- Andy Bolt was responsible for maintenance of ESA records with Companies House, The Charities Commission and Sport England.

The Facilities

- The Astroturf was hired to third parties as well as ESA Clubs. This enabled further investment into the sink fund for future repair and resurfacing. As one of our assets that is currently generating a surplus, we need to continue to promote third party usage.
- The Club House continued to require low level investment to maintain it in a sustainable state.
- The NCB operated smoothly with ABB Solutions providing a good cleaning service. Electricity usage remained a topic of conversation and needs careful monitoring to avoid unnecessary costs.
- The management of the Alan Budge Centre is covered above. We will need to maintain our dialogue with Serious Cricket to improve the Centre with some emphasis on managing the condensation issues that can be acute on cold winter mornings.
- Slater Bradley Park was maintained by Collar Grounds Care under the guidance and support of Chris Last. Sustaining the playing area in a reasonable state remains a major concern due to several years of under investment and the impact of recent climate extremes (rainfall and summer drought). In August 2026, ESA voted to approve a proposal for the maintenance of the Grounds to be sub-contracted to the Football and Cricket Clubs. An agreement is now in place to cover this change and I hope that the arrangements work smoothly and result in greater levels and coordination of activity to improve current conditions.
- The Solar panel installations continued to provide finances for ESA. Repayment of the associated ECB loan is now completed.
- Many thanks to Kevan Neville and his family for their vigilance on security matters.
- The outdoor cricket nets appear to be working well.

Finance

- Sarah Buckland's role was assisted by Safe Hands who were contracted as bookkeepers. As stated in my last Chairman's report, the nature of this relationship needs reviewing since it is apparent that Sarah is not supported to the level that I would be expecting.
- There remains concerns over the ability of the clubs to sustain ESA assets at the required level, and late payment continues to be concerning, most particularly from Senior Football
- The FY 2025 accounts have been inspected by Rice and Co and have been circulated. The report and accounts will be filed with Companies House in due course.

Events

- I am pleased that the individual Clubs were able to bolster their own funds through various endeavours over the course of the year. The football clubs sought to organise some ESA events including a fireworks evening. Hopefully these will continue in 2026/7

The Future of the ESA

- As mentioned above, future site development is crucial for ESA to be able to prosper. In this regard we received interest from a local Archery Club and Paddle Association to build facilities on the current site. A new Club House and a 3G Astroturf are also both on the list for future development depending on securing a long-term lease on the associated land. I sincerely hope that progress is made over the coming months and I will certainly be happy in the future to assist in seeking grants and planning permissions.

-

Derek Craston
Chairman, September 2026

Charity registration number 1142974 (England and Wales)

Company registration number 04993949

EVERSLEY SPORTS ASSOCIATION

ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2025

EVERSLEY SPORTS ASSOCIATION

LEGAL AND ADMINISTRATIVE INFORMATION

Trustees	G Ford	
	K Neville	
	E Lynskey	
	M Elcox	
	S Buckland	
	M Perkin	
	D Craston	
	A Bolt	
	J Last	
	J Ellis	
	P Morgan	
	K Turner	
	A Westacott	(Appointed 1 September 2025)
Secretary	A Bolt	
Charity number	1142974	
Company number	04993949	
Independent examiner	Kirk Rice LLP The Courtyard High Street Ascot Berkshire SL5 7HP	

EVERSLEY SPORTS ASSOCIATION

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EVERSLEY SPORTS ASSOCIATION

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT)

FOR THE YEAR ENDED 31 DECEMBER 2025

The trustees present their annual report and financial statements for the year ended 31 December 2025.

The financial statements have been prepared in accordance with the accounting policies set out in note 2 to the financial statements and comply with the charity's governing document, the Companies Act 2006, FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" and the Charities SORP "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)".

The Charity consists of 3 constituent clubs, The Eversley Cricket Club (ECC), The Eversley and California Football Club (E&CFC, who are operating as two separate senior and junior sections) and the Yateley Hockey Club (YHC) and is managed by a board of up to thirteen trustees. Up to four trustees are elected by each of the three Clubs and the Eversley Parish Council (EPC) elects the remaining trustee. The trustees have co-opted other members to the Board to serve specific roles including the management of the Sports Grounds. The management of the ESA and all the Clubs is provided by volunteers, who receive no remuneration for their work. A Company called Safe Hands is employed as Bookkeepers, and a company called Serious Cricket is contracted to manage the indoor cricket centre (Alan Budge Centre) on behalf of the Association.

The Eversley Sports Association receives annual income from the Cricket and Hockey Clubs, and from the two sections of the Football Club for facilities maintenance as fees and donations and from events run by Clubs and by the ESA. In addition, the ESA receives funds from the service provider agreement for the management of the Alan Budge Centre and from the Feed in Tariff. Trustees confirm the last loan repayments to ECB for the solar panels has now been made (September 2025) and that sufficient funds are accumulating in the current and deposit accounts to meet the ESA's commitments.

Objectives and activities

The objectives and activities of the ESA include widening and deepening access to sport for all sexes, for players and spectators young and old. The ESA recognise the huge contribution that well managed competitive sport can make to society in a raft of measures including health, behaviour, education, management training, entertainment, happiness and general well being, etc. The significance of sport cannot be over emphasised and the ESA is proud to have built a Focus for Sport in the Community. The ESA is a major social services provider in the Area and requires careful fostering to deliver the Community's needs in the decades ahead.

The ESA clubs have child protection policies and those individuals of the ESA who work with children are DBS checked and receive training on working with children. No person or organisation connected with the ESA receives private benefit.

The ESA also has policies for the protection of equal opportunities, health and safety and protection of the environment. To date, the ESA has raised funds from sports bodies, lottery funds, local authorities, private sector donations, private donations and fund-raising events, as well as from its member clubs via the annual club pitch fees and donations. The ESA benefits from the operation of the Clubhouse and bar and receives income from the feed in tariff and from the hiring of its Astroturf and Alan Budge Centre.

The ESA endeavours to promote community participation in healthy recreation by the provision of facilities for the playing of junior and senior cricket, football and hockey and is open to make facilities open to any other sports which can improve physical health and fitness; and other purposes as are charitable according to the laws of England and Wales for the benefit of the public. Our governing document is the Memorandum and Articles of Association, registration number 4993949.

The Trustees have paid due regard to guidance on public benefit issued by the Charity Commission in deciding what activities the charity should undertake.

The Facilities

- The assets of ESA were maintained in an operational state throughout 2025. During this time routine repairs and maintenance was carried out as required. As in prior years, excess funds from Astro and Alan Budge Centre revenues were directed to the pitch sink fund and this has led to an improvement of the cash position as compared with year end 2024. It is important for ESA to build funds for repair / replacement of elements of its assets including the lighting, flooring and nets in the cricket centre, and the carpet and fencing of the Astro.
- The Astro has been put to the best use possible by the YHC and other local clubs and schools.
- There are other projects in the pipeline such as for a 3G football pitch. In this regard, discussions are still underway with CEMEX to extend the lease of the land on which many of the assets of ESA reside, and to include new land for future development.
- The solar panel installations continue to provide a valuable contribution to income for the ESA.

Events

- The individual Clubs hold tournaments and special sports events to raise funds for their individual activities, and for the ESA.
- Income has been received for rental of the grounds for aeroplane enthusiasts.

Achievements and performance

Financial review

It is the policy of the Charity that liquid funds within unrestricted funds which have not been designated for a specific use should be maintained at a level equivalent to between two and six months' expenditure. Additionally, an amount of sinking funds are held for maintenance and renewals of the facilities. The Trustees consider that reserves at this level will ensure that, in the event of a significant drop in funding, they will be able to continue the charity's current activities while consideration is given to ways in which additional funds may be raised. This level of reserves has been maintained throughout the year. In addition, improved financial management is allowing the build of reserves to replace depreciated assets as they come to the end of their natural lifetime.

Capital projects are only commenced when all necessary funds have been raised.

The Board of Trustees has assessed the major risk to which the charity is exposed and is satisfied that systems are in place to mitigate exposure to the major risks.

The trustees have assessed the major risks to which the charity is exposed, and are satisfied that systems are in place to mitigate exposure to the major risks.

Structure, governance and management

The charity is a company limited by guarantee.

The trustees, who are also the directors for the purpose of company law, and who served during the year and up to the date of signature of the financial statements were:

G Ford
K Neville
E Lynskey
M Elcox
S Buckland
M Perkin
D Craston
A Bolt
J Last
J Ellis

P Morgan	
D Paterson	(Resigned 17 September 2025)
K Turner	
A Westacott	(Appointed 1 September 2025)

None of the trustees have any beneficial interest in the Company. All of the trustees are members of the company and guarantee to contribute £1 in the event of a winding up.

- The ESA provides facilities for playing football, cricket and hockey. These facilities and sports meet the definition of sport in section 2(3)(d) of the Charities Act 2006.
- The pursuit of football, hockey and cricket promote the health of participants.
- The playing of football, hockey and cricket involves physical exertion and/or skill.
- The ESA advances 'amateur' sport, the playing members are not professionals and do not receive payment.
- The ESA is also organised on an amateur basis and is not profit making, all surplus return to the provision of better facilities and training.
- The ESA is concerned with advancing amateur sport through forming and running local amateur teams and clubs, as well as forming and running leagues and competitions in which local clubs or teams participate against one another, and where prizes and cups are awarded.
- The ESA does not have any additional, non-charitable activity, such as the promotion of international sporting success.
- The ESA is advancing amateur sport for the public benefit and the opportunity to benefit is not therefore unreasonably restricted by geographical restrictions. The opportunity to benefit is also not unreasonably restricted by ability to pay the fees charged.
- Membership of clubs forming the ESA is open to all who wish to join. Any waiting list for membership only exists where membership is oversubscribed, and the next available membership place is always offered on a first come, first served basis.

The Trustees' report was approved by the Board of Trustees.

.....
A Bolt

Dated: .....

EVERSLEY SPORTS ASSOCIATION

INDEPENDENT EXAMINER'S REPORT

TO THE TRUSTEES OF EVERSLEY SPORTS ASSOCIATION

I report to the trustees on my examination of the financial statements of Eversley Sports Association the for year ended 31 December 2025.

Responsibilities and basis of report

As the trustees of the charity (and also its directors for the purposes of company law) you are responsible for the preparation of the financial statements in accordance with the requirements of the Companies Act 2006 (the 2006 Act).

Having satisfied myself that the financial statements 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 the charity's financial statements carried out under section 145 of the Charities Act 2011 (the 2011 Act). In carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

Independent examiner's statement

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 that in any material respect:

1 accounting records were not kept in respect of the charity as required by section 386 of the 2006 Act; or

2 the financial statements do not accord with those records; or

3 the financial statements do not comply with the accounting requirements of section 396 of the Companies Act 2006 other than any requirement that the financial statements give a true and fair view, which is not a matter considered as part of an independent examination; or

4 the financial statements 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 financial statements 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 financial statements to be reached.

Kirk Rice LLP

The Courtyard
High Street
Ascot
Berkshire
SL5 7HP

Dated: .....

EVERSLEY SPORTS ASSOCIATION

STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 DECEMBER 2025

	Notes	Unrestricted funds 2025 £	Restricted funds 2025 £	Total 2025 £	Unrestricted funds 2024 £	Restricted funds 2024 £	Total 2024 £
Income and endowments from:							
Charitable activities	**6**	42,497	-	42,497	81,038	-	81,038
Other trading activities	**3**	20,105	-	20,105	23,149	-	23,149
Investments	**4**	72,433	-	72,433	62,649	-	62,649
Other income	**5**	99,021	-	99,021	147,468	-	147,468
Total income		234,056	-	234,056	314,304	-	314,304
Expenditure on:							
Charitable activities	**10**	241,746	-	241,746	240,796	-	240,796
Other expenditure		-	23,735	23,735	-	23,735	23,735
Total expenditure		241,746	23,735	265,481	240,796	23,735	264,531
Net income/(expenditure) and movement in funds		(7,690)	(23,735)	(31,425)	73,508	(23,735)	49,773
Reconciliation of funds:							
Fund balances at 1 January 2025		946,586	512,395	1,458,981	873,078	536,130	1,409,208
Fund balances at 31 December 2025		938,896	488,660	1,427,556	946,586	512,395	1,458,981

The statement of financial activities includes all gains and losses recognised in the year. All income and expenditure derive from continuing activities.

EVERSLEY SPORTS ASSOCIATION

BALANCE SHEET

AS AT 31 DECEMBER 2025

	Notes	2025 £	2025 £	2024 £	2024 £
Fixed assets					
Tangible assets	**12**		1,266,211		1,344,199
Current assets					
Debtors	**13**	18,355		15,775	
Cash at bank and in hand		158,664		120,366	
		177,019		136,141	
Creditors: amounts falling due within one year	**14**	(15,674)		(21,359)	
Net current assets			161,345		114,782
Total assets less current liabilities			1,427,556		1,458,981
The funds of the charity					
Restricted income funds	**15**		488,660		512,395
Unrestricted funds	**16**		938,896		946,586
			1,427,556		1,458,981

The company is entitled to the exemption from the audit requirement contained in section 477 of the Companies Act 2006, for the year ended 31 December 2025. No member of the company has deposited a notice, pursuant to section 476, requiring an audit of these accounts.

The Trustees' acknowledge their responsibilities for ensuring that the charity keeps accounting records which comply with section 386 of the Act and for preparing accounts which give a true and fair view of the state of affairs of the company as at the end of the financial year and of its incoming resources and application of resources, including its income and expenditure, for the financial year in accordance with the requirements of sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to accounts, so far as applicable to the company.

The members have not required the company to obtain an audit of its financial statements for the year in question in accordance with section 476.

These financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies regime.

The financial statements were approved by the trustees on .....

.....
A Bolt

Company registration number 04993949 (England and Wales)

1 Critical accounting estimates and judgements

In the application of the charity's accounting policies, the trustees are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

2 Accounting policies

Charity information

Eversley Sports Association is a company limited by guarantee incorporated in England and Wales. The registered office is the Courtyard, High street, Ascot, Berkshire SL5 7HP.

2.1 Accounting convention

The financial statements have been prepared in accordance with the charity's governing document, the Companies Act 2006 and "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)". The charity is a Public Benefit Entity as defined by FRS 102.

The charity has taken advantage of the provisions in the SORP for charities applying FRS 102 Update Bulletin 1 not to prepare a Statement of Cash Flows.

The financial statements are prepared in sterling, which is the functional currency of the charity. Monetary amounts in these financial statements are rounded to the nearest £.

The financial statements have been prepared under the historical cost convention.

2.2 Going concern

At the time of approving the financial statements, the trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. Thus the trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

2.3 Charitable funds

Unrestricted funds are available for use at the discretion of the trustees in furtherance of their charitable objectives.

Restricted funds are subject to specific conditions by donors or grantors as to how they may be used. The purposes and uses of the restricted funds are set out in the notes to the financial statements.

Endowment funds are subject to specific conditions by donors that the capital must be maintained by the charity.

2.4 Incoming resources

Income is recognised when the charity is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

Cash donations are recognised on receipt. Other donations are recognised once the charity has been notified of the donation, unless performance conditions require deferral of the amount. Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

2 Accounting policies **(Continued)**

Legacies are recognised on receipt or otherwise if the charity has been notified of an impending distribution, the amount is known, and receipt is expected. If the amount is not known, the legacy is treated as a contingent asset.

Turnover is measured at the fair value of the consideration received or receivable and represents amounts receivable for goods and services provided in the normal course of business, net of discounts, VAT and other sales related taxes.

2.5 Resources expended

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, it is probable that a transfer of economic benefits will be required in settlement, and the amount of the obligation can be measured reliably.

Expenditure is classified by activity. The costs of each activity are made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned between those activities on a basis consistent with the use of resources. Central staff costs are allocated on the basis of time spent, and depreciation charges are allocated on the portion of the asset's use.

2.6 Tangible fixed assets

Tangible fixed assets are initially measured at cost and subsequently measured at cost or valuation, net of depreciation and any impairment losses.

Depreciation is recognised so as to write off the cost or valuation of assets less their residual values over their useful lives on the following bases:

Land and buildings	Over remaining term of the lease
Plant and machinery	Between 5% and 25% straight line

The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset, and is recognised in the statement of financial activities.

2.7 Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

3 Income from other trading activities

	Unrestricted funds 2025 £	Unrestricted funds 2024 £
Non-charitable trading activities	20,105	23,149

4 Income from investments

	Unrestricted funds 2025 £	Unrestricted funds 2024 £
Rental income	72,433	62,649

5 Other income

	Unrestricted funds 2025 £	Unrestricted funds 2024 £
Other income	19,780	85,519
Sports academies and camps	61,844	43,208
Solar panels	17,397	18,741
	99,021	147,468

6 Charitable activities

	Donations to projects 2025 £	Donations to projects 2024 £
Performance related grants	42,497	81,038

7 Net movement in funds

	2025 £	2024 £
The net movement in funds is stated after charging/(crediting):		
Depreciation of owned tangible fixed assets	81,989	81,856

8 Trustees

None of the trustees (or any persons connected with them) received any remunerations or reimbursements of expenses during the year.

9 Employees

The average monthly number of employees during the year was:

	2025 Number	2024 Number
Total	-	-

10 Charitable activities

	2025 £	2024 £
Depreciation and impairment	81,989	81,856
Heating and Lighting	46,848	50,068
Repairs and Maintenance	58,895	54,597
Legal and Professional	6,543	5,448
Insurance	9,483	8,507
Other	37,988	40,320
	241,746	240,796
	241,746	240,796

The administrative costs include the independent examiner's fees of £2,995 (2024: £2,855).

11 Taxation

The charity is exempt from tax on income and gains falling within section 505 of the Taxes Act 1988 or section 252 of the Taxation of Chargeable Gains Act 1992 to the extent that these are applied to its charitable objects.

12 Tangible fixed assets

	Land and buildings	Plant and machinery	Total
	£	£	£
Cost			
At 1 January 2025	1,296,466	1,082,486	2,378,952
Additions	-	4,000	4,000
At 31 December 2025	1,296,466	1,086,486	2,382,952
Depreciation and impairment			
At 1 January 2025	544,260	490,492	1,034,752
Depreciation charged in the year	35,666	46,323	81,989
At 31 December 2025	579,926	536,815	1,116,741
Carrying amount			
At 31 December 2025	716,540	549,671	1,266,211
At 31 December 2024	752,205	591,994	1,344,199

13 Debtors

	2025	2024
Amounts falling due within one year:	£	£
Trade debtors	10,145	5,554
Other debtors	650	3,302
Prepayments and accrued income	7,560	6,919
	18,355	15,775

14 Creditors: amounts falling due within one year

	2025	2024
	£	£
Other taxation and social security	2,317	851
Trade creditors	4,088	11,952
Other creditors	1	4,855
Accruals and deferred income	9,268	3,701
	15,674	21,359

15 Restricted funds

The restricted funds of the charity comprise the unexpended balances of donations and grants held on trust subject to specific conditions by donors as to how they may be used.

	At 1 January 2025	Resources expended	At 31 December 2025
	£	£	£
Tangible assets	512,395	(23,735)	488,660

Previous year:	At 1 January 2024	Resources expended	At 31 December 2024
	£	£	£
Tangible assets	536,130	(23,735)	512,395

16 Unrestricted funds

The unrestricted funds of the charity comprise the unexpended balances of donations and grants which are not subject to specific conditions by donors and grantors as to how they may be used. These include designated funds which have been set aside out of unrestricted funds by the trustees for specific purposes.

	At 1 January 2025	Incoming resources	Resources expended	At 31 December 2025
	£	£	£	£
General funds	946,586	234,056	(241,746)	938,896

Previous year:	At 1 January 2024	Incoming resources	Resources expended	At 31 December 2024
	£	£	£	£
General funds	873,078	314,304	(240,796)	946,586

17 Analysis of net assets between funds

	Unrestricted funds 2025	Restricted funds 2025	Total 2025	Unrestricted funds 2024	Restricted funds 2024	Total 2024
	£	£	£	£	£	£
Fund balances at 31 December 2025 are represented by:						
Tangible assets	706,346	559,865	1,266,211	760,599	583,600	1,344,199
Current assets/(liabilities)	161,345	-	161,345	114,782	-	114,782
	867,691	559,865	1,427,556	875,381	583,600	1,458,981

Charity registration number 1142974 (England and Wales)

Company registration number 04993949

EVERSLEY SPORTS ASSOCIATION

ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2025

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EVERSLEY SPORTS ASSOCIATION

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT)

FOR THE YEAR ENDED 31 DECEMBER 2025

The trustees present their annual report and financial statements for the year ended 31 December 2025.

The financial statements have been prepared in accordance with the accounting policies set out in note 2 to the financial statements and comply with the charity's governing document, the Companies Act 2006, FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" and the Charities SORP "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)".

The Charity consists of 3 constituent clubs, The Eversley Cricket Club (ECC), The Eversley and California Football Club (E&CFC, who are operating as two separate senior and junior sections) and the Yateley Hockey Club (YHC) and is managed by a board of up to thirteen trustees. Up to four trustees are elected by each of the three Clubs and the Eversley Parish Council (EPC) elects the remaining trustee. The trustees have co-opted other members to the Board to serve specific roles including the management of the Sports Grounds. The management of the ESA and all the Clubs is provided by volunteers, who receive no remuneration for their work. A Company called Safe Hands is employed as Bookkeepers, and a company called Serious Cricket is contracted to manage the indoor cricket centre (Alan Budge Centre) on behalf of the Association.

The Eversley Sports Association receives annual income from the Cricket and Hockey Clubs, and from the two sections of the Football Club for facilities maintenance as fees and donations and from events run by Clubs and by the ESA. In addition, the ESA receives funds from the service provider agreement for the management of the Alan Budge Centre and from the Feed in Tariff. Trustees confirm the last loan repayments to ECB for the solar panels has now been made (September 2025) and that sufficient funds are accumulating in the current and deposit accounts to meet the ESA's commitments.

Objectives and activities

The objectives and activities of the ESA include widening and deepening access to sport for all sexes, for players and spectators young and old. The ESA recognise the huge contribution that well managed competitive sport can make to society in a raft of measures including health, behaviour, education, management training, entertainment, happiness and general well being, etc. The significance of sport cannot be over emphasised and the ESA is proud to have built a Focus for Sport in the Community. The ESA is a major social services provider in the Area and requires careful fostering to deliver the Community's needs in the decades ahead.

The ESA clubs have child protection policies and those individuals of the ESA who work with children are DBS checked and receive training on working with children. No person or organisation connected with the ESA receives private benefit.

The ESA also has policies for the protection of equal opportunities, health and safety and protection of the environment. To date, the ESA has raised funds from sports bodies, lottery funds, local authorities, private sector donations, private donations and fund-raising events, as well as from its member clubs via the annual club pitch fees and donations. The ESA benefits from the operation of the Clubhouse and bar and receives income from the feed in tariff and from the hiring of its Astroturf and Alan Budge Centre.

The ESA endeavours to promote community participation in healthy recreation by the provision of facilities for the playing of junior and senior cricket, football and hockey and is open to make facilities open to any other sports which can improve physical health and fitness; and other purposes as are charitable according to the laws of England and Wales for the benefit of the public. Our governing document is the Memorandum and Articles of Association, registration number 4993949.

The Trustees have paid due regard to guidance on public benefit issued by the Charity Commission in deciding what activities the charity should undertake.

The Facilities

- The assets of ESA were maintained in an operational state throughout 2025. During this time routine repairs and maintenance was carried out as required. As in prior years, excess funds from Astro and Alan Budge Centre revenues were directed to the pitch sink fund and this has led to an improvement of the cash position as compared with year end 2024. It is important for ESA to build funds for repair / replacement of elements of its assets including the lighting, flooring and nets in the cricket centre, and the carpet and fencing of the Astro.
- The Astro has been put to the best use possible by the YHC and other local clubs and schools.
- There are other projects in the pipeline such as for a 3G football pitch. In this regard, discussions are still underway with CEMEX to extend the lease of the land on which many of the assets of ESA reside, and to include new land for future development.
- The solar panel installations continue to provide a valuable contribution to income for the ESA.

Events

- The individual Clubs hold tournaments and special sports events to raise funds for their individual activities, and for the ESA.
- Income has been received for rental of the grounds for aeroplane enthusiasts.

Achievements and performance

Financial review

It is the policy of the Charity that liquid funds within unrestricted funds which have not been designated for a specific use should be maintained at a level equivalent to between two and six months' expenditure. Additionally, an amount of sinking funds are held for maintenance and renewals of the facilities. The Trustees consider that reserves at this level will ensure that, in the event of a significant drop in funding, they will be able to continue the charity's current activities while consideration is given to ways in which additional funds may be raised. This level of reserves has been maintained throughout the year. In addition, improved financial management is allowing the build of reserves to replace depreciated assets as they come to the end of their natural lifetime.

Capital projects are only commenced when all necessary funds have been raised.

The Board of Trustees has assessed the major risk to which the charity is exposed and is satisfied that systems are in place to mitigate exposure to the major risks.

The trustees have assessed the major risks to which the charity is exposed, and are satisfied that systems are in place to mitigate exposure to the major risks.

Structure, governance and management

The charity is a company limited by guarantee.

The trustees, who are also the directors for the purpose of company law, and who served during the year and up to the date of signature of the financial statements were:

G Ford
K Neville
E Lynskey
M Elcox
S Buckland
M Perkin
D Craston
A Bolt
J Last
J Ellis

P Morgan	
D Paterson	(Resigned 17 September 2025)
K Turner	
A Westacott	(Appointed 1 September 2025)

None of the trustees have any beneficial interest in the Company. All of the trustees are members of the company and guarantee to contribute £1 in the event of a winding up.

- The ESA provides facilities for playing football, cricket and hockey. These facilities and sports meet the definition of sport in section 2(3)(d) of the Charities Act 2006.
- The pursuit of football, hockey and cricket promote the health of participants.
- The playing of football, hockey and cricket involves physical exertion and/or skill.
- The ESA advances 'amateur' sport, the playing members are not professionals and do not receive payment.
- The ESA is also organised on an amateur basis and is not profit making, all surplus return to the provision of better facilities and training.
- The ESA is concerned with advancing amateur sport through forming and running local amateur teams and clubs, as well as forming and running leagues and competitions in which local clubs or teams participate against one another, and where prizes and cups are awarded.
- The ESA does not have any additional, non-charitable activity, such as the promotion of international sporting success.
- The ESA is advancing amateur sport for the public benefit and the opportunity to benefit is not therefore unreasonably restricted by geographical restrictions. The opportunity to benefit is also not unreasonably restricted by ability to pay the fees charged.
- Membership of clubs forming the ESA is open to all who wish to join. Any waiting list for membership only exists where membership is oversubscribed, and the next available membership place is always offered on a first come, first served basis.

The Trustees' report was approved by the Board of Trustees.

.....
A Bolt

Dated: .....

EVERSLEY SPORTS ASSOCIATION

INDEPENDENT EXAMINER'S REPORT

TO THE TRUSTEES OF EVERSLEY SPORTS ASSOCIATION

I report to the trustees on my examination of the financial statements of Eversley Sports Association the for year ended 31 December 2025.

Responsibilities and basis of report

As the trustees of the charity (and also its directors for the purposes of company law) you are responsible for the preparation of the financial statements in accordance with the requirements of the Companies Act 2006 (the 2006 Act).

Having satisfied myself that the financial statements 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 the charity's financial statements carried out under section 145 of the Charities Act 2011 (the 2011 Act). In carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

Independent examiner's statement

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 that in any material respect:

1 accounting records were not kept in respect of the charity as required by section 386 of the 2006 Act; or

2 the financial statements do not accord with those records; or

3 the financial statements do not comply with the accounting requirements of section 396 of the Companies Act 2006 other than any requirement that the financial statements give a true and fair view, which is not a matter considered as part of an independent examination; or

4 the financial statements 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 financial statements 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 financial statements to be reached.

Kirk Rice LLP

The Courtyard
High Street
Ascot
Berkshire
SL5 7HP

Dated: .....

EVERSLEY SPORTS ASSOCIATION

STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 DECEMBER 2025

	Notes	Unrestricted funds 2025 £	Restricted funds 2025 £	Total 2025 £	Unrestricted funds 2024 £	Restricted funds 2024 £	Total 2024 £
Income and endowments from:							
Charitable activities	**6**	42,497	-	42,497	81,038	-	81,038
Other trading activities	**3**	20,105	-	20,105	23,149	-	23,149
Investments	**4**	72,433	-	72,433	62,649	-	62,649
Other income	**5**	99,021	-	99,021	147,468	-	147,468
Total income		234,056	-	234,056	314,304	-	314,304
Expenditure on:							
Charitable activities	**10**	241,746	-	241,746	240,796	-	240,796
Other expenditure		-	23,735	23,735	-	23,735	23,735
Total expenditure		241,746	23,735	265,481	240,796	23,735	264,531
Net income/(expenditure) and movement in funds		(7,690)	(23,735)	(31,425)	73,508	(23,735)	49,773
Reconciliation of funds:							
Fund balances at 1 January 2025		946,586	512,395	1,458,981	873,078	536,130	1,409,208
Fund balances at 31 December 2025		938,896	488,660	1,427,556	946,586	512,395	1,458,981

The statement of financial activities includes all gains and losses recognised in the year. All income and expenditure derive from continuing activities.

EVERSLEY SPORTS ASSOCIATION

BALANCE SHEET

AS AT 31 DECEMBER 2025

	Notes	2025 £	2025 £	2024 £	2024 £
Fixed assets					
Tangible assets	**12**		1,266,211		1,344,199
Current assets					
Debtors	**13**	18,355		15,775	
Cash at bank and in hand		158,664		120,366	
		177,019		136,141	
Creditors: amounts falling due within one year	**14**	(15,674)		(21,359)	
Net current assets			161,345		114,782
Total assets less current liabilities			1,427,556		1,458,981
The funds of the charity					
Restricted income funds	**15**		488,660		512,395
Unrestricted funds	**16**		938,896		946,586
			1,427,556		1,458,981

The company is entitled to the exemption from the audit requirement contained in section 477 of the Companies Act 2006, for the year ended 31 December 2025. No member of the company has deposited a notice, pursuant to section 476, requiring an audit of these accounts.

The Trustees' acknowledge their responsibilities for ensuring that the charity keeps accounting records which comply with section 386 of the Act and for preparing accounts which give a true and fair view of the state of affairs of the company as at the end of the financial year and of its incoming resources and application of resources, including its income and expenditure, for the financial year in accordance with the requirements of sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to accounts, so far as applicable to the company.

The members have not required the company to obtain an audit of its financial statements for the year in question in accordance with section 476.

These financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies regime.

The financial statements were approved by the trustees on .....

.....
A Bolt

Company registration number 04993949 (England and Wales)

1 Critical accounting estimates and judgements

In the application of the charity's accounting policies, the trustees are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

2 Accounting policies

Charity information

Eversley Sports Association is a company limited by guarantee incorporated in England and Wales. The registered office is the Courtyard, High street, Ascot, Berkshire SL5 7HP.

2.1 Accounting convention

The financial statements have been prepared in accordance with the charity's governing document, the Companies Act 2006 and "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)". The charity is a Public Benefit Entity as defined by FRS 102.

The charity has taken advantage of the provisions in the SORP for charities applying FRS 102 Update Bulletin 1 not to prepare a Statement of Cash Flows.

The financial statements are prepared in sterling, which is the functional currency of the charity. Monetary amounts in these financial statements are rounded to the nearest £.

The financial statements have been prepared under the historical cost convention.

2.2 Going concern

At the time of approving the financial statements, the trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. Thus the trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

2.3 Charitable funds

Unrestricted funds are available for use at the discretion of the trustees in furtherance of their charitable objectives.

Restricted funds are subject to specific conditions by donors or grantors as to how they may be used. The purposes and uses of the restricted funds are set out in the notes to the financial statements.

Endowment funds are subject to specific conditions by donors that the capital must be maintained by the charity.

2.4 Incoming resources

Income is recognised when the charity is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

Cash donations are recognised on receipt. Other donations are recognised once the charity has been notified of the donation, unless performance conditions require deferral of the amount. Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

2 Accounting policies **(Continued)**

Legacies are recognised on receipt or otherwise if the charity has been notified of an impending distribution, the amount is known, and receipt is expected. If the amount is not known, the legacy is treated as a contingent asset.

Turnover is measured at the fair value of the consideration received or receivable and represents amounts receivable for goods and services provided in the normal course of business, net of discounts, VAT and other sales related taxes.

2.5 Resources expended

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, it is probable that a transfer of economic benefits will be required in settlement, and the amount of the obligation can be measured reliably.

Expenditure is classified by activity. The costs of each activity are made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned between those activities on a basis consistent with the use of resources. Central staff costs are allocated on the basis of time spent, and depreciation charges are allocated on the portion of the asset's use.

2.6 Tangible fixed assets

Tangible fixed assets are initially measured at cost and subsequently measured at cost or valuation, net of depreciation and any impairment losses.

Depreciation is recognised so as to write off the cost or valuation of assets less their residual values over their useful lives on the following bases:

Land and buildings	Over remaining term of the lease
Plant and machinery	Between 5% and 25% straight line

The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset, and is recognised in the statement of financial activities.

2.7 Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

3 Income from other trading activities

	Unrestricted funds 2025 £	Unrestricted funds 2024 £
Non-charitable trading activities	20,105	23,149

4 Income from investments

	Unrestricted funds 2025 £	Unrestricted funds 2024 £
Rental income	72,433	62,649

5 Other income

	Unrestricted funds 2025 £	Unrestricted funds 2024 £
Other income	19,780	85,519
Sports academies and camps	61,844	43,208
Solar panels	17,397	18,741
	99,021	147,468

6 Charitable activities

	Donations to projects 2025 £	Donations to projects 2024 £
Performance related grants	42,497	81,038

7 Net movement in funds

	2025 £	2024 £
The net movement in funds is stated after charging/(crediting):		
Depreciation of owned tangible fixed assets	81,989	81,856

8 Trustees

None of the trustees (or any persons connected with them) received any remunerations or reimbursements of expenses during the year.

9 Employees

The average monthly number of employees during the year was:

	2025 Number	2024 Number
Total	-	-

10 Charitable activities

	2025 £	2024 £
Depreciation and impairment	81,989	81,856
Heating and Lighting	46,848	50,068
Repairs and Maintenance	58,895	54,597
Legal and Professional	6,543	5,448
Insurance	9,483	8,507
Other	37,988	40,320
	241,746	240,796
	241,746	240,796

The administrative costs include the independent examiner's fees of £2,995 (2024: £2,855).

11 Taxation

The charity is exempt from tax on income and gains falling within section 505 of the Taxes Act 1988 or section 252 of the Taxation of Chargeable Gains Act 1992 to the extent that these are applied to its charitable objects.

12 Tangible fixed assets

	Land and buildings	Plant and machinery	Total
	£	£	£
Cost			
At 1 January 2025	1,296,466	1,082,486	2,378,952
Additions	-	4,000	4,000
At 31 December 2025	1,296,466	1,086,486	2,382,952
Depreciation and impairment			
At 1 January 2025	544,260	490,492	1,034,752
Depreciation charged in the year	35,666	46,323	81,989
At 31 December 2025	579,926	536,815	1,116,741
Carrying amount			
At 31 December 2025	716,540	549,671	1,266,211
At 31 December 2024	752,205	591,994	1,344,199

13 Debtors

	2025	2024
Amounts falling due within one year:	£	£
Trade debtors	10,145	5,554
Other debtors	650	3,302
Prepayments and accrued income	7,560	6,919
	18,355	15,775

14 Creditors: amounts falling due within one year

	2025	2024
	£	£
Other taxation and social security	2,317	851
Trade creditors	4,088	11,952
Other creditors	1	4,855
Accruals and deferred income	9,268	3,701
	15,674	21,359

15 Restricted funds

The restricted funds of the charity comprise the unexpended balances of donations and grants held on trust subject to specific conditions by donors as to how they may be used.

	At 1 January 2025	Resources expended	At 31 December 2025
	£	£	£
Tangible assets	512,395	(23,735)	488,660

Previous year:	At 1 January 2024	Resources expended	At 31 December 2024
	£	£	£
Tangible assets	536,130	(23,735)	512,395

16 Unrestricted funds

The unrestricted funds of the charity comprise the unexpended balances of donations and grants which are not subject to specific conditions by donors and grantors as to how they may be used. These include designated funds which have been set aside out of unrestricted funds by the trustees for specific purposes.

	At 1 January 2025	Incoming resources	Resources expended	At 31 December 2025
	£	£	£	£
General funds	946,586	234,056	(241,746)	938,896

Previous year:	At 1 January 2024	Incoming resources	Resources expended	At 31 December 2024
	£	£	£	£
General funds	873,078	314,304	(240,796)	946,586

17 Analysis of net assets between funds

	Unrestricted funds 2025	Restricted funds 2025	Total 2025	Unrestricted funds 2024	Restricted funds 2024	Total 2024
	£	£	£	£	£	£
Fund balances at 31 December 2025 are represented by:						
Tangible assets	706,346	559,865	1,266,211	760,599	583,600	1,344,199
Current assets/(liabilities)	161,345	-	161,345	114,782	-	114,782
	867,691	559,865	1,427,556	875,381	583,600	1,458,981