

**REGISTERED CHARITY NUMBER: 300101**

**REPORT OF THE TRUSTEES AND  
UNAUDITED FINANCIAL STATEMENTS FOR THE YEAR ENDED  
31 DECEMBER 2024 FOR  
YATTENDON AND FRILSHAM SPORTS AND SOCIAL TRUST**

**YATTENDON AND FRILSHAM SPORTS AND SOCIAL TRUST**

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**for the year ended 31 December 2024**

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# YATTENDON AND FRILSHAM SPORTS AND SOCIAL TRUST

## REPORT OF THE TRUSTEES for the year ended 31 December 2024

The trustees present their report with the financial statements of the charity for the year ended 31 December 2024. The trustees have adopted the provisions of the Statement of Recommended Practice (SORP) 'Accounting and Reporting by Charities' issued in March 2005.

### REFERENCE AND ADMINISTRATIVE DETAILS

#### Registered Charity number

300101

#### Principal address

Bramley House  
Burnt Hill  
Yattendon  
Thatcham  
Berkshire  
RG18 0XD

#### Trustees

R J Sansom  
T G Boothby  
J Hole  
B E Lyon  
R Morley  
A M Milne  
P J Bickford Smith  
A McCormick

#### Independent examiner

NC Desnos  
2 Hennessy Crescent  
Newbury  
Berkshire  
RG14 7GB

### STRUCTURE, GOVERNANCE AND MANAGEMENT

#### Governing document

The charity is controlled by its governing document, a deed of trust, and constitutes an unincorporated charity.

#### Risk management

The trustees have a duty to identify and review the risks to which the charity is exposed and to ensure appropriate controls are in place to provide reasonable assurance against fraud and error.

### OBJECTIVES AND ACTIVITIES

#### Objectives and aims

The Trust has been set up on 3 August 1977 to provide or assist in the provision of facilities for the inhabitants of the Parishes of Yattendon and Frilsham and the neighbourhood for the recreation and other leisure time occupation in the interest of social welfare.

### FUTURE DEVELOPMENTS

The charity continues to provide recreational facilities and maintain and develop the buildings for such enjoyment.

**YATTENDON AND FRILSHAM SPORTS AND SOCIAL TRUST**

**REPORT OF THE TRUSTEES  
for the year ended 31 December 2024**

Approved by order of the board of trustees on ..... and signed on its behalf by:

.....  
Trustee

**INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF  
YATTENDON AND FRILSHAM SPORTS AND SOCIAL TRUST**

I report on the accounts for the year ended 31 December 2024 set out on pages four to eight.

**Respective responsibilities of trustees and examiner**

The charity's trustees are responsible for the preparation of the accounts. The charity's trustees consider that an audit is not required for this year (under Section 144(2) of the Charities Act 2011 (the 2011 Act)) and that an independent examination is required.

It is my responsibility to:

- examine the accounts under Section 145 of the 2011 Act
- to follow the procedures laid down in the General Directions given by the Charity Commission (under Section 145(5)(b) of the 2011 Act); and
- to state whether particular matters have come to my attention.

**Basis of the independent examiner's report**

My examination was carried out in accordance with the General Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts and seeking explanations from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently no opinion is given as to whether the accounts present a 'true and fair view ' and the report is limited to those matters set out in the statements below.

**Independent examiner's statement**

In connection with my examination, no matter has come to my attention:

- (1) which gives me reasonable cause to believe that, in any material respect, the requirements
- to keep accounting records in accordance with Section 130 of the 2011 Act; and
  - to prepare accounts which accord with the accounting records and to comply with the accounting requirements of the 2011 Act

have not been met; or

- (2) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

NC Desnos  
2 Hennessy Crescent  
Newbury  
Berkshire  
RG14 7GB

Date: .....

**YATTENDON AND FRILSHAM SPORTS AND SOCIAL TRUST**

**STATEMENT OF FINANCIAL ACTIVITIES**  
for the year ended 31 December 2024

		<b>2024</b>	2023
		<b>Total funds</b>	Total funds
		<b>£</b>	£
<b>INCOMING RESOURCES</b>	Notes		
<b>Incoming resources from generated funds</b>			
Voluntary income		<b>64,637</b>	80,534
Investment income	2	<b><u>5,843</u></b>	<u>1,967</u>
<b>Total incoming resources</b>		<b>70,480</b>	82,501
 <b>RESOURCES EXPENDED</b>			
<b>Charitable activities</b>			
Sports		<b><u>64,472</u></b>	<u>66,662</u>
<b>NET INCOMING/(OUTGOING) RESOURCES</b>		<b>6,008</b>	15,839
 <b>RECONCILIATION OF FUNDS</b>			
<b>TOTAL FUNDS BROUGHT FORWARD</b>		<b>157,802</b>	141,963
Acquisition		<b><u>95,977</u></b>	<u>-</u>
<b>TOTAL FUNDS CARRIED FORWARD</b>		<b><u>259,787</u></b>	<u>157,802</u>

The notes form part of these financial statements

**YATTENDON AND FRILSHAM SPORTS AND SOCIAL TRUST**

**BALANCE SHEET  
At 31 December 2024**

		<b>2024</b>	2023
		<b>Total funds</b>	Total funds
	Notes	<b>£</b>	<b>£</b>
<b>FIXED ASSETS</b>			
Tangible assets	4	<b>2,049</b>	1,508
<b>CURRENT ASSETS</b>			
Stocks	5	<b>3,072</b>	2,183
Debtors	6	<b>3,177</b>	2,396
Investments		<b>96,789</b>	=
Cash at bank		<b><u>206,662</u></b>	<u>201,239</u>
		<b>309,700</b>	205,818
<b>CREDITORS</b>			
Amounts falling due within one year	7	<b>(51,962)</b>	(49,524)
		<hr/>	<hr/>
<b>NET CURRENT ASSETS</b>		<b><u>257,738</u></b>	<u>156,294</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>		<b><u>259,787</u></b>	157,802
		<hr/>	<hr/>
<b>NET ASSETS</b>		<b><u>259,787</u></b>	<u>157,802</u>
<b>FUNDS</b>	8		
Unrestricted funds		<b><u>259,787</u></b>	157,802
<b>TOTAL FUNDS</b>		<b><u>259,787</u></b>	<u>157,802</u>

The financial statements were approved by the Board of Trustees on ..... and were signed on its behalf by:

.....  
Trustee

The notes form part of these financial statements

# YATTENDON AND FRILSHAM SPORTS AND SOCIAL TRUST

## NOTES TO THE FINANCIAL STATEMENTS for the year ended 31 December 2024

### 1. ACCOUNTING POLICIES

#### Accounting convention

The financial statements have been prepared under the historical cost convention, and in accordance with the Financial Reporting Standard for Smaller Entities (effective April 2008), the Charities Act 2011 and the requirements of the Statement of Recommended Practice, Accounting and Reporting by Charities.

#### Incoming resources

All incoming resources are included on the Statement of Financial Activities when the charity is legally entitled to the income and the amount can be quantified with reasonable accuracy.

#### Resources expended

Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

#### Tangible fixed assets

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

#### Stocks

Stocks are valued at the lower of cost and net realisable value, after making due allowance for obsolete and slow moving items.

#### Taxation

The charity is exempt from tax on its charitable activities.

#### Fund accounting

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

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

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

### 2. INVESTMENT INCOME

	2024	2023
	£	£
Deposit account interest	2,794	1,967
Dividends	<u>3,049</u>	=
	<u>5,843</u>	<u>1,967</u>

### 3. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 December 2024 nor for the year ended 31 December 2023.

#### Trustees' expenses

There were no trustees' expenses paid for the year ended 31 December 2024 nor for the year ended 31 December 2023.

**YATTENDON AND FRILSHAM SPORTS AND SOCIAL TRUST**

**NOTES TO THE FINANCIAL STATEMENTS - CONTINUED**  
for the year ended 31 December 2024

**4. TANGIBLE FIXED ASSETS**

	<b>Fixtures and Fittings</b>	
<b>COST</b>	£	
At 1 January 2024	29,001	
Additions	<u>1,061</u>	
At 31 December 2024	<u>30,062</u>	
<b>DEPRECIATION</b>		
At 1 January 2024	27,493	
Charge for the year	<u>520</u>	
At 31 December 2024	<u>28,013</u>	
<b>NET BOOK VALUE</b>		
At 31 December 2024	<u>2,049</u>	
At 31 December 2023	<u>1,508</u>	

**5. STOCKS**

	2024	2023
	£	£
Stocks	<u>3,072</u>	<u>2,183</u>

**6. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	2024	2023
	£	£
Trade debtors	<u>3,177</u>	<u>2,396</u>

**7. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	2024	2023
	£	£
Trade creditors	1,963	1,638
Other creditors	<u>49,999</u>	<u>47,886</u>
	<u>51,962</u>	<u>49,524</u>

**YATTENDON AND FRILSHAM SPORTS AND SOCIAL TRUST**

**NOTES TO THE FINANCIAL STATEMENTS - CONTINUED**  
for the year ended 31 December 2024

**8. MOVEMENT IN FUNDS**

	At 1/1/24 £	Net movement in funds £	At 31/12/24 £
	_____	_____	_____
<b>TOTAL GENERAL FUNDS</b>	<b><u>157,802</u></b>	<b><u>101,985</u></b>	<b><u>259,787</u></b>

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

	£
<b>Incoming resources</b>	<b>70,480</b>
<b>Resources expended</b>	<b>(64,472)</b>
<b>Acquisition</b>	<b><u>95,977</u></b>
<b>Net movement in funds</b>	<b><u>101,985</u></b>

**9. ACQUISITION**

	2024 £	2023 £
	_____	_____
The Yattendon & Frilsham War Memorial Trust was acquired during the year	<b><u>95,977</u></b>	<u>-</u>

**YATTENDON AND FRILSHAM SPORTS AND SOCIAL TRUST**

**DETAILED STATEMENT OF FINANCIAL ACTIVITIES**  
for the year ended 31 December 2024

	2024	2023
	£	£
<b>INCOMING RESOURCES</b>		
<b>Voluntary income</b>		
Rents	13,847	12,802
Fund raising	46,090	53,945
Grants	<u>4,700</u>	<u>13,787</u>
	<b>64,637</b>	80,534
<b>Investment income</b>		
Deposit account interest	2,794	1,967
Dividends	<u>3,049</u>	<u>-</u>
<b>Total incoming resources</b>	<b>70,480</b>	82,501
<b>RESOURCES EXPENDED</b>		
<b>Charitable activities</b>		
Aid & goods	22,233	18,369
Property	35,036	41,649
Administration	<u>3,207</u>	<u>4,737</u>
	<b>60,476</b>	64,755
<b>Support costs</b>		
<b>Finance</b>		
Bank charges	1,814	1,907
Investment loss	<u>2,182</u>	<u>-</u>
<b>Total resources expended</b>	<b>64,472</b>	66,662
<b>Net income/(expenditure)</b>	<b><u>6,008</u></b>	<b><u>15,839</u></b>

This page does not form part of the statutory financial statements