REGISTERED CHARITY NUMBER: 300101

REPORT OF THE TRUSTEES AND UNAUDITED FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2025 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 2025

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YATTENDON AND FRILSHAM SPORTS AND SOCIAL TRUST

REPORT OF THE TRUSTEES
for the year ended 31 December 2025

The trustees present their report with the financial statements of the charity for the year ended 31 December 2025. 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 (Resigned 30/06/2026)
A M Milne (Resigned 31/03/2026)
P J Bickford Smith
A McCormick
F E Miller (Appointed 07/10/2025)

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.

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 2025 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 2025

	Notes	**2025 Total funds**	2024 Total funds
		£	£
INCOMING RESOURCES			
Incoming resources from generated funds			
Voluntary income		**68,114**	64,637
Investment income	2	**26,203**	5,843
Total incoming resources		**94,317**	70,480
RESOURCES EXPENDED			
Charitable activities			
Sports		**54,784**	64,472
NET INCOMING/(OUTGOING) RESOURCES		**39,533**	6,008
RECONCILIATION OF FUNDS			
TOTAL FUNDS BROUGHT FORWARD		**259,787**	157,802
Acquisition		**-**	95,977
TOTAL FUNDS CARRIED FORWARD		**299,320**	259,787

The notes form part of these financial statements

BALANCE SHEET
At 31 December 2025

	Notes	2025 Total funds	2024 Total funds
		£	£
FIXED ASSETS			
Tangible assets	4	**1,915**	2,049
CURRENT ASSETS			
Stocks	5	**2,983**	3,072
Debtors	6	**3,414**	3,177
Investments		**120,592**	96,789
Cash at bank		**225,413**	206,662
		352,402	309,700
CREDITORS			
Amounts falling due within one year	7	**(54,997)**	(51,962)
NET CURRENT ASSETS		**297,405**	257,738
TOTAL ASSETS LESS CURRENT LIABILITIES		**299,320**	259,787
NET ASSETS		**299,320**	259787
FUNDS	8		
Unrestricted funds		**299,320**	259787
TOTAL FUNDS		**299,320**	259,787

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

NOTES TO THE FINANCIAL STATEMENTS
for the year ended 31 December 2025

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

	2025	2024
	£	£
Deposit account interest	**2,400**	2,794
Gains	**18,015**	-
Dividends	**5,788**	3,049
	26,203	5,843

3. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 December 2025 nor for the year ended 31 December 2024.

Trustees' expenses
There were no trustees' expenses paid for the year ended 31 December 2025 nor for the year ended 31 December 2024.

4. TANGIBLE FIXED ASSETS

	Fixtures and Fittings
COST	£
At 1 January 2025	30,062
Additions	345
At 31 December 2025	30,407
DEPRECIATION	
At 1 January 2025	28,013
Charge for the year	479
At 31 December 2025	28,492
NET BOOK VALUE	
At 31 December 2025	1,915
At 31 December 2024	2,049

5. STOCKS

	2025	2024
	£	£
Stocks	**2,983**	3,072

6. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2025	2024
	£	£
Trade debtors	**3,414**	3,177

7. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2025	2024
	£	£
Trade creditors	**115**	1,963
Other creditors	**32,291**	49,999
	32,406	51,962

8. MOVEMENT IN FUNDS

	At 1/1/25 £	Net movement in funds £	At 31/12/25 £
TOTAL GENERAL FUNDS	**259,787**	**39,533**	**299,320**

Net movement in unrestricted funds, included in the above are as follows:	£
Incoming resources	**94,317**
Resources expended	**(54,784)**
Net movement in funds	**39,533**

9. ACQUISITION

	2025 £	2024 £
The Yattendon & Frilsham War Memorial Trust was acquired during the year	-	95,977

YATTENDON AND FRILSHAM SPORTS AND SOCIAL TRUST

DETAILED STATEMENT OF FINANCIAL ACTIVITIES
for the year ended 31 December 2025

	2025	2024
	£	£
INCOMING RESOURCES		
Voluntary income		
Rents	**12,561**	13,847
Fund raising	**55,553**	46,090
Grants	**-**	4,700
	68,114	64,637
Investment income		
Deposit account interest	**2,400**	2,794
Dividends	**5,788**	-
Gains	**18,015**	-
Total incoming resources	**94,317**	70,480
RESOURCES EXPENDED		
Charitable activities		
Aid & goods	**19,376**	22,233
Property	**29,406**	35,036
Administration	**4,129**	3,207
	52,911	60,476
Support costs		
Finance		
Bank charges	**1,873**	1,814
Investment loss	**-**	2,182
Total resources expended	**54,784**	64,472
Net income/(expenditure)	**39,533**	6,008