



**BERKSHIRE COUNTY SPORTS CLUB
TRUSTEES' REPORT AND
UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2025**

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Berkshire County Sports Club Contents

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Berkshire County Sports Club

Trustees' Report For The Year Ended 31 March 2025

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

Objectives and Activities

Aims and Objectives

The charity's objects as set out in its Constitution dated 7 April 2014 are the promotion of community participation in healthy recreation, by the provision of facilities for the playing of a range of sports including, but not limited to, Football, Hockey, Rugby, Tennis, Pétanque, Ultimate Frisbee, Snooker, Billiards and Squash. Each year the trustees review the Club's objectives and activities to ensure they continue to reflect the charity's aims. In carrying out this review the trustees have considered the Charity Commission's general guidance on public benefit and, its supplementary public guidance on the prevention or relief of poverty for the public benefit to comply with their duty as set out in section 17(5) of the Charities Act 2011.

The Club has a 32 acre site in Sonning, Berkshire, offering a range of facilities including numerous grass pitches, tennis and squash courts, an all weather pitch, a 3G football pitch, associated changing facilities and car parking. The facilities are available for use by the various sporting sections of the Club, which are self governing, as well as other sports clubs, schools, community organisations and the public.

All social activities undertaken on the site and operation of the all weather pitch, 3G pitch, squash courts and snooker room are operated at an arms length basis by a separate company limited by guarantee, Berkshire County Sports Limited, wholly owned by the charity and whose objectives are in line with the Charity's own objectives.

Significant Activities

The charity and Berkshire County Sports Limited have acted together during the year to provide the best sports environment possible. This report reflects the activities of both entities.

Berkshire County Sports Limited is a company limited by guarantee, without shareholders, that supports a number of trading elements of the Club. The trustees of the charity ensure that the operations are in line with the charitable objectives. From the official opening of the new 3G All Weather Pitch (AWP) by Theresa May on 20th April 2024 we have seen the facility gain greater utilisation, meeting initial expectations and starting to exceed them with the introduction of new users during weekday – daytime slots. The new 3G pitch increases playability for football, rugby training and ultimate frisbee. When grass pitches are unplayable fixtures on the 3G pitch are, on the whole, unaffected.

Work continued during the year on agreeing terms for a third party company, Padelstars to provide three padel courts at BCSC. Income from this venture will be used to build 3 new tennis courts two of which will be floodlit to enable the tennis section to expand its membership. A temporary trial padel court was installed in March 2024. Expectation for project completion in the next financial year.

Future Developments

It is the intention of the Management Committee to continue to operate the Club in the future to provide suitable facilities to encourage active participation of the community in sport. The Club will remain accessible to all members of the wider community, providing a place for recreation and a venue for hire. The Management Committee will continue to actively seek additional sources of income in the coming years by way of local business sponsorship and offering corporate memberships.

Projects identified for the next round of fundraising include changing facility improvements.

Achievements and Performance

Main Achievements

The committee are worked with the sports sections, local sports clubs and schools to improve facilities and completed the build of the new full size 3G Football pitch which is already proving to be a huge success supporting junior and adult football training and matches, rugby and touch training and ultimate Frisbee training and matches.

The trustees took measures to continue the promotion of the facilities to increase membership with 1,274 members in the club. The trustees have encouraged all sections to host open day activity and helped fund directly the sports sections run by Berkshire County Sports Club.

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Berkshire County Sports Club Trustees' Report (continued) For The Year Ended 31 March 2025

Main Achievements - continued

Charitable activities

Berkshire County Sports Club has continued to provide well maintained sporting facilities to its sections to enable them to promote their respective sport to create and nurture coaching and development of the members enabling them to participate in their chosen sport in a welcoming, social and safe environment. The club is inclusive and welcomes players of all abilities.

Fundraising activities

There were continued fundraising activities undertaken in the year to meet the clubs requirement to maintain all facilities on site. Many varied activities included individual member donations and individual club donations which have helped deliver the funds needed to start the changing room refurbishments that are greatly needed. We successfully applied for a football foundation grant to start the project but this needed to be match funded which we achieved.

Financial Review

Reserves Policy

The Management Committee are of the opinion that the variability of income from all sources leads it to the wisdom of maintaining a reasonable amount to buffer and cater for future emergent costs. The reserves for the unrestricted funds as at 31 March 2025 were £388,802 (2024: £324,369).

Investment policy and objectives

The Investment Strategy is set by the Management Committee on recommendations by the Finance sub-committee. The investment policy of the charity is to maintain capital value and produce a reasonable income return by investing in a wide range of Charitable Common Investment Funds, if required.

Structure, Governance and Management

Governing Document

The charity is controlled by its governing document, a constitution, dated 7 April 2014. The entity became a registered charity (CIO) with the Charity Commission for England and Wales from 7 April 2014.

Trustee Selection Methods

There must be a minimum of three and a maximum of twelve trustees, appointed in line with the Club Constitution. The President and Vice President are nominated by the Management Committee and elected to office at the Annual General Meeting (AGM). On the recommendation of the Management Committee and at the discretion of those members in attendance at the AGM, the Vice President may be elected for life. The President shall be an ex-officio member of the Management Committee.

At every AGM, one third of the trustees are required to retire from office, with vacancies being filled by the decision of the Club at the AGM. Any person who retires as a trustee by rotation is eligible for reappointment but cannot serve more than five consecutive terms. Twenty members attending an AGM shall constitute a quorum. At all general meetings of the club, every member is entitled to attend with a vote for each question put to vote (except members under the age of sixteen). No business may be conducted at a general meeting unless a quorum of Club members is present when the meeting commences. The quorum for general meetings is the greater of 5% or three members. All members give their time voluntarily and receive no benefits from the charity for their duties as trustees.

The induction process for newly appointed members of the Management Committee comprises an initial meeting with the Chairman, followed by a meeting with the Treasurer on investments, powers and responsibilities of the Management Committee and sub-committees.

A pack is also provided which includes a brief history of the Club, copies of the previous 12 months Management Committee minutes, a copy of the previous year's annual report and accounts, a copy of the Constitution and a copy of the Charity Commission's guidance 'The Essential Trustee'.

Risk management

The Management Committee has examined the major strategic, business, and operational risks which the charity faces and confirms that a report is produced at all our committee meetings drawing notice to any matters which require attention. The major risks facing the Club have been reviewed and systems and procedures have been established to manage these risks.

**Berkshire County Sports Club
Trustees' Report (continued)
For The Year Ended 31 March 2025**

Reference and Administrative Details

Trustees

Andrew Denham - Chair
Ian Gordon - Trustee
Matthew Sharp - Trustee
Kevin Mist - Trustee
Narinder Shergill - Trustee
Ethan Greene - Trustee

Charity Number

1156550

Independent Examiner

Georgina Rollings FCA
Starfish Accounting Ltd
ICAEW
3rd Floor
25-29 Queen Street
Maidenhead
Berkshire
SL6 1NB

The Management Committee consists of at least two members of the Club, one of whom must be a trustee. The General Committee must consist of one Club member from each sporting section nominated at their AGM. Members who served during the year, and up to the date of these financial statements, were as follows:

Management committee

President Kevin Mist (also a trustee)
Chairman Andrew Denham (also a trustee)
Treasurer Narinder Shergill (also a trustee)
Facilities (Pitches) Ethan Greene (also a trustee)
Communications & Website Andrew Denham (also a trustee)
Membership Secretary Ian Gordon (also a trustee)
Business Development (vacant)
Bookings Francine Ford
Events Co-Ordinator Maryanne Clark

General Committee

Sonning Hockey Club Eddie Butler
Woodley Saints Football Club John Pulfer
AFC Reading Maryanne Clark
AFC Charvil F.C Adam Callaghan
BCSC Tennis David Waters
Shire Hall Rugby Club Neil Evans
Reading Renegades Tommy Snipe
BCSC Billiards / Snooker Colin Paxford
BCSC Squash Simon Corbyn
BCSC Pétanque Ian Gordon
Thames Valley Vikings Touch Club Christopher Findlay
Reading Ultimate Mark Bignall

**Berkshire County Sports Club
Trustees' Report (continued)
For The Year Ended 31 March 2025**

Other Information

BCSC Affiliated Clubs

Sonning HC:

- 289 Members
- 172 Adult members
- 89 Junior members
- 13 Senior members
- 15 Student members
- 10 Adult teams and 11 Junior teams competing in regular competitive matches.
- 1 Senior ladies' team, 1 O40s Veteran Team
- Annual Hockey Festival
- Adult Summer Hockey leagues, plus Junior summer training

Woodley Saints FC:

- 156 Members
- 13 Adult members
- 1 Senior
- 139 Junior members
- 3 Coaches
- 10 Junior and 1 adult teams

AFC Reading FC:

- 292 Members
- 280 Junior members
- 6 Adult member
- 1 Senior member
- 5 Coaches
- 12 teams playing across multiple age groups.
- Annual Football tournament

AFC Charvil FC:

- 170 Members
- 8 Adult members
- 158 Junior members
- 1 Student member
- 3 Coaches
- 16 teams playing across multiple age groups.
- Annual Football fun day

Dynamo Tekkers FC:

- 19 Members
- 2 Adult members
- 16 Junior members
- 1 Student member

BCSC Tennis:

- 58 Members
- 34 Adult members
- 15 Junior members
- 7 Senior members
- 2 Coaches
- 600 pay as you go.
- 6 teams playing competitive matches

Reading Renegades RFC:

- 34 Members
- 31 Adult members
- 3 Student members
- 1 team playing competitive rugby

Shire Hall RFC:

- 29 Members
- 21 Adult members
- 3 Senior members
- 5 Student members
- 1 team playing competitive rugby

Thames Valley Vikings Touch Rugby:

- 52 Members
- 50 Adult members
- 1 Student member

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**Berkshire County Sports Club
Trustees' Report (continued)
For The Year Ended 31 March 2025**

BCSC Affiliated Clubs - continued

- 1 Junior members
- 3 teams playing regularly in nationwide league.
- Several players at international standard
- Wednesday night league for teams from local clubs and businesses

Thames Valley Try Tag

- 21 Members
- 21 Adult members

BCSC Pétanque

- 26 Members
- 16 Adult members
- 1 Junior member
- 8 Senior members
- 1 Coach
- 1 team playing regular league matches

BCSC Billiards / Snooker:

- 28 Members
- 14 Adult members
- 14 Senior members
- 1 team playing regular league matches

BCSC Squash:

- 99 Members
- 85 Adult members
- 9 Senior members
- 3 Student members
- 1 Junior members
- 2 Coaches
- 1 team competing in the Berkshire Veterans Squash League
- 2 team competing in local league squash

Post Balance Sheet Events

VAT Audit

The charity is current subject to a HMRC VAT audit. This began in October 2024 and is currently on-going. This relates to a reclassification of VAT following advice taken from a VAT consultant which has subsequently proved to an inappropriate advice. This led to the review by HMRC which has looked at exempt and partially exempt income streams which may require adjustments to be made. In conclusion, any adjustments and penalties due are expected to be finalised before the end of FY 2025/26.

The trustees are therefore making a provision of £12000 to cover these adjustments and any interest or penalties that may result. Details will be shared at the next AGM scheduled for June 2026.

The trustees' report was approved by the board of trustees and signed on its behalf by:

Andrew Denham

Trustee

28/01/2026

Berkshire County Sports Club
Independent Examiner's Report to the Trustees of Berkshire County Sports Club
For The Year Ended 31 March 2025

I report to the trustees on my examination of the accounts of Berkshire County Sports Club (the Trust) for the year ended 31 March 2025.

Responsibilities and Basis of Report

As the charity trustees of the Trust you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ("the Act").

I report in respect of my examination of the Trust's accounts carried out under section 145 of the 2011 Act and in carrying out my examination, I have followed the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

Independent Examiner's Statement

I have completed my examination. I confirm that no material 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 Trust as required by section 130 of the Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the applicable requirements concerning the form and contents of accounts set out in the Charities (Accounts and Reports) Regulations 2008 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.

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.

Georgina Rollings FCA
28/01/2026
Starfish Accounting Ltd
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25-29 Queen Street
Maidenhead
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**Berkshire County Sports Club
Statement of Financial Activities
For The Year Ended 31 March 2025**

		2025	2024
		Unrestricted funds	Unrestricted funds
	Notes	£	£
INCOME AND ENDOWMENTS FROM:			
Donations and legacies	3	25,600	130,805
Charitable activities	4	76,478	61,268
Investments	5	721	1,449
Other	6	61,498	413
		<hr/> 164,297	<hr/> 193,935
EXPENDITURE ON:			
Raising funds	8	(99,865)	(160,207)
NET INCOME		<hr/> 64,432	<hr/> 33,728
NET MOVEMENT IN FUNDS		<hr/> 64,432	<hr/> 33,728
RECONCILIATION OF FUNDS:			
Total funds brought forward		<hr/> 324,370	<hr/> 290,642
TOTAL FUNDS CARRIED FORWARD	17	<hr/> <hr/> 388,802	<hr/> <hr/> 324,370

The notes on pages 9 to 13 form part of these financial statements.

**Berkshire County Sports Club
Statement of Financial Position
As At 31 March 2025**

		2025	2024
		Unrestricted	Total
	Notes	funds	funds
		£	£
FIXED ASSETS			
Tangible Assets	11	17,960	20,615
Investments	12	55,000	55,000
		<u>72,960</u>	<u>75,615</u>
CURRENT ASSETS			
Debtors	13	261,272	246,910
Cash at bank and in hand		98,727	95,075
		<u>359,999</u>	<u>341,985</u>
Creditors: Amounts Falling Due Within One Year	14	(16,157)	(55,230)
NET CURRENT ASSETS (LIABILITIES)		<u>343,842</u>	<u>286,755</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		<u>416,802</u>	<u>362,370</u>
Creditors: Amounts Falling Due After More Than One Year	15	(28,000)	(38,000)
NET ASSETS		<u>388,802</u>	<u>324,370</u>
FUNDS OF THE CHARITY			
Unrestricted Funds		388,802	324,370
TOTAL FUNDS	17	<u>388,802</u>	<u>324,370</u>

On behalf of the board

Andrew Denham
Trustee
28/01/2026

The notes on pages 9 to 13 form part of these financial statements.

Berkshire County Sports Club

Notes to the Financial Statements

For The Year Ended 31 March 2025

1. General Information

Berkshire County Sports Club is an unincorporated charity registered with the Charity Commission, registered charity number 1156550. The principal address is .

2. Accounting Policies

2.1. Basis of Preparation of Financial Statements

The financial statements have been prepared in accordance with the Charities SORP (FRS 102) "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)", Financial Reporting Standard 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" and the Charities Act 2011.

The charity is a Public Benefit Entity as defined by FRS 102.

2.2. Fund Accounting

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

Designated funds comprise unrestricted funds that have been set aside by the trustees for a specific purpose.

Restricted funds are to be used for specific purposes as laid down by the donor.

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

2.3. Incoming Resources

Incoming resources are recognised in the Statement of Financial Activities when the charity is legally entitled to the income, it is probable that the income will be received and the amount can be measured reliably.

2.4. Resources Expended

Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all costs 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.

Grants offered subject to conditions which have not been met at the year end date are noted as a commitment but not accrued as expenditure.

2.5. Tangible Fixed Assets and Depreciation

Tangible fixed assets are measured at cost less accumulated depreciation and any accumulated impairment losses. Depreciation is provided at rates calculated to write off the cost of the fixed assets, less their estimated residual value, over their expected useful lives on the following bases:

Plant & Machinery	25% reducing balance
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2.6. Cash and Cash Equivalents

Cash and cash equivalents are basic financial assets and include cash in hand and deposits held at call with banks, other short-term highly liquid investments that mature in no more than three months from the date of acquisition and are readily convertible to a known amount of cash with insignificant risk of change in value, and bank overdrafts.

2.7. Taxation

The charity is exempt from tax as all its income is charitable and applied for charitable purposes.

3. Income from Donations and Legacies

	2025	2024
	Unrestricted funds	Unrestricted funds
	£	£
Donations and gifts	6,290	107,608
Member subscriptions and sponsorships	19,310	23,197
	<u>25,600</u>	<u>130,805</u>

Berkshire County Sports Club
Notes to the Financial Statements (continued)
For The Year Ended 31 March 2025

4. Income from Charitable Activities

2025	2024
Unrestricted funds	Unrestricted funds
£	£
76,478	61,268

Sports activities

5. Investment Income

2025	2024
Unrestricted funds	Unrestricted funds
£	£
721	1,449

Bank interest receivable

6. Other Income

2025	2024
Unrestricted funds	Unrestricted funds
£	£
44,000	413
17,498	-
61,498	413

Rental and other income from property

Miscellaneous income

7. Net Income/(Expenditure)

The net income is stated after charging/(crediting):

2025	2024
£	£
7,131	6,935

Depreciation of tangible fixed assets - owned

8. Analysis of Expenditure

			2025
	Activities undertaken directly	Support costs (see note 9)	Total
	£	£	£
Raising funds	39,612	60,253	99,865
			2024
	Activities undertaken directly	Support costs (see note 9)	Total
	£	£	£
Raising funds	46,404	113,803	160,207

Berkshire County Sports Club
Notes to the Financial Statements (continued)
For The Year Ended 31 March 2025

9. Support Costs

	2025
	Raising funds
	£
Premises expenses	36,057
General administration	11,514
Depreciation	7,131
Governance costs	5,551
	<u>60,253</u>
	<u><u>60,253</u></u>
	2024
	Raising funds
	£
Premises expenses	93,967
General administration	9,013
Depreciation	6,935
Governance costs	3,888
	<u>113,803</u>
	<u><u>113,803</u></u>

10. Average Number of Employees

Average number of employees during the year was: NIL (2024: NIL)

11. Tangible Assets

	Plant & Machinery
	£
Cost	
As at 1 April 2024	45,142
Additions	4,476
As at 31 March 2025	<u>49,618</u>
	<u><u>49,618</u></u>
Depreciation	
As at 1 April 2024	24,527
Provided during the period	7,131
As at 31 March 2025	<u>31,658</u>
	<u><u>31,658</u></u>
Net Book Value	
As at 31 March 2025	<u>17,960</u>
As at 1 April 2024	<u><u>20,615</u></u>

Berkshire County Sports Club
Notes to the Financial Statements (continued)
For The Year Ended 31 March 2025

12. Investments

	Unlisted £
Cost or Valuation	
As at 1 April 2024	55,000
As at 31 March 2025	55,000
Provision	
As at 1 April 2024	-
As at 31 March 2025	-
Net Book Value	
As at 31 March 2025	55,000
As at 1 April 2024	55,000

During the year to 31st March 2021 Berkshire County Sports Limited resurfaced the all weather pitch held by the company. To enable this project to be undertaken Berkshire County Sports Club invested £55,000 towards the resurfacing costs. No further investment has been made in the year to 31st March 2025.

13. Debtors

	2025 £	2024 £
Due within one year		
Trade debtors	56,681	5,989
Other debtors	204,591	240,921
	261,272	246,910

14. Creditors: Amounts Falling Due Within One Year

	2025 £	2024 £
Trade creditors	1,680	43,021
Other loans	12,000	12,000
Other creditors	2,477	209
	16,157	55,230

15. Creditors: Amounts Falling Due After More Than One Year

	2025 £	2024 £
Other loans	28,000	38,000

Berkshire County Sports Club
Notes to the Financial Statements (continued)
For The Year Ended 31 March 2025

16. Loans

An analysis of the maturity of loans is given below:

	2025	2024
	£	£
Amounts falling due within one year or on demand:		
Other loans	12,000	12,000
	2025	2024
	£	£
Amounts falling due between one and five years:		
Other loans	28,000	38,000

17. Movement in Funds

	As at 1 April 2024	Income	Expenditure	As at 31 March 2025
	£	£	£	£
Unrestricted funds				
General:				
General unrestricted fund	324,370	164,297	(99,865)	388,802
Total funds	324,370	164,297	(99,865)	388,802
	As at 1 April 2023	Income	Expenditure	As at 31 March 2024
	£	£	£	£
Unrestricted funds				
General:				
General unrestricted fund	290,642	193,935	(160,207)	324,370
Total funds	290,642	193,935	(160,207)	324,370

18. Transactions with Trustees

None of the trustees received any remuneration or any other benefits from an employment with the charity or a related entity during the current or previous year.

No trustee expenses have been incurred.

19. Related Party Disclosures

At the end of the year the company was owed £273,472 (£220,884) by it's related party Berkshire County Sports Limited.

During the year the charity charged rent of £44,000 (2024: £nil) to it's related party Berkshire County Sports.

Berkshire County Sports Club
Detailed Statement of Financial Activities
For The Year Ended 31 March 2025

	2025	2024
	Total funds	Total funds
	£	£
INCOME AND ENDOWMENTS FROM:		
Donations and legacies		
Donations and gifts	6,290	107,608
Membership subscriptions	19,310	23,197
	<u>25,600</u>	<u>130,805</u>
Charitable Activities:		
Sports activities		
Astro pitch rental	19,362	11,657
Facilities hire	57,116	49,611
	<u>76,478</u>	<u>61,268</u>
Investments		
Bank interest receivable	721	1,449
	<u>721</u>	<u>1,449</u>
Other		
Rental and other income from property	44,000	413
Miscellaneous income	17,498	-
	<u>61,498</u>	<u>413</u>
	<u>164,297</u>	<u>193,935</u>
EXPENDITURE ON:		
Raising funds		
Grounds maintenance	(37,647)	(46,404)
Other interest payable	(1,965)	-
Rent	(5,547)	(5,545)
Rates	(6,831)	(3,808)
Light and heat	(13,876)	(10,708)
Repairs and maintenance	(5,615)	(71,463)
Premises insurance	(4,188)	(2,443)
Stationery	(36)	-
Legal fees	-	(8,642)
Licence fees	(35)	(35)
Sundry expenses	(11,443)	(336)
Depreciation	(7,131)	(6,935)
Accountancy fees	(5,551)	(3,888)
	<u>(99,865)</u>	<u>(160,207)</u>
	<u>(99,865)</u>	<u>(160,207)</u>
NET INCOME	<u>64,432</u>	<u>33,728</u>