

YATE OUTDOOR SPORTS COMPLEX LTD

England & Wales · Charity number 1166343

Details

Other names YOSC LTD

Status Registered

Legal form Charitable company

Company number [09809040](#)

Registered 2016-04-04

Register [View on the Charity Commission register](#)

Contact

Address Yate Outdoor Sports Complex Ltd
Broad Lane
Yate
Bristol
BS37 7LB

Phone 07989575026

Email info@yate-outdoor-sports-complex.co.uk

Website <http://yate-outdoor-sports-complex.co.uk/>

Activities

Objects: THE CHARITY'S OBJECTS ("OBJECTS") ARE SPECIFICALLY RESTRICTED TO THE FOLLOWING:1 THE PRIMARY OBJECT OF THE CHARITY IS THE PROMOTION OF COMMUNITY PARTICIPATION IN HEALTHY RECREATION FOR THE BENEFIT OF THE INHABITANTS OF YATE AND THE SURROUNDING AREA BY THE PROVISION OF FACILITIES FOR PLAYING ATHLETICS, HOCKEY, FOOTBALL, AND ANY OTHER SPORTS, GAMES OR RELATED ACTIVITIES.2 THE ADVANCEMENT OF THE PHYSICAL EDUCATION OF YOUNG PEOPLE NOT UNDERGOING FORMAL EDUCATION;3 TO FURTHER OR BENEFIT THE RESIDENTS OF YATE AND THE SURROUNDING AREA WITHOUT DISTINCTION OF SEX, SEXUAL ORIENTATION, RACE OR OF POLITICAL, RELIGIOUS OR OTHER OPINIONS BY ASSOCIATING TOGETHER THE SAID RESIDENTS AND THE LOCAL AUTHORITIES, VOLUNTARY AND OTHER ORGANISATIONS IN A COMMON EFFORT TO ADVANCE EDUCATION AND TO PROVIDE FACILITIES IN THE INTERESTS OF SOCIAL WELFARE FOR RECREATION AND LEISURE TIME OCCUPATION WITH THE OBJECTIVE OF IMPROVING THE CONDITIONS OF LIFE FOR THE RESIDENTS;4 TO PROMOTE FOR THE BENEFIT OF THE INHABITANTS OF YATE AND THE SURROUNDING AREA THE PROVISION OF FACILITIES FOR RECREATION OR OTHER LEISURE TIME OCCUPATION OF INDIVIDUALS WHO HAVE NEED OF SUCH FACILITIES BY REASON OF THEIR YOUTH, AGE, INFIRMITY OR DISABLEMENT, FINANCIAL HARDSHIP OR SOCIAL AND ECONOMIC CIRCUMSTANCES OR FOR THE PUBLIC AT LARGE IN THE INTERESTS OF SOCIAL WELFARE AND WITH THE OBJECT OF IMPROVING THE CONDITION OF LIFE OF THE SAID INHABITANTS;5 FOR THE PUBLIC BENEFIT TO PROMOTE THE EDUCATION (INCLUDING SOCIAL AND PHYSICAL TRAINING) OF PEOPLE IN YATE IN SUCH WAYS AS THE CHARITY TRUSTEES THINK FIT INCLUDING BY DEVELOPING THEIR MENTAL, PHYSICAL AND MORAL CAPABILITIES THROUGH LEISURE TIME ACTIVITIES;6 TO ADVANCE IN LIFE AND RELIEVE NEEDS OF YOUNG PEOPLE OF YATE AND THE SURROUNDING AREA THROUGH:(A) THE PROVISION OF RECREATIONAL AND LEISURE TIME ACTIVITIES PROVIDED IN THE INTEREST OF SOCIAL WELFARE, DESIGNED TO IMPROVE THEIR CONDITIONS OF LIFE;(B) PROVIDING SUPPORT AND ACTIVITIES WHICH DEVELOP THEIR SKILLS, CAPACITIES AND CAPABILITIES TO ENABLE THEM TO PARTICIPATE IN SOCIETY AS MATURE AND RESPONSIBLE INDIVIDUALS.PROVIDED AT ALL TIMES THE PRIMARY OBJECT OF THE CHARITY IS THE PROMOTION OF COMMUNITY PARTICIPATION IN HEALTHY RECREATION FOR THE BENEFIT OF THE INHABITANTS OF YATE AND THE SURROUNDING AREA BY THE PROVISION OF FACILITIES FOR PLAYING SPORT.

Activities: Provision of Sports and Community facilities

Classification

- **How:** Provides Services
- **What:** Education/training, The Advancement Of Health Or Saving Of Lives, Disability, Amateur Sport, Economic/community Development/employment
- **Who:** Children/young People, Elderly/old People, People With Disabilities, Other Charities Or Voluntary Bodies, The General Public/mankind

Geography

- South Gloucestershire

Finances

| Period end | Income | Expenditure | Assets | Employees |
|------------|----------|-------------|--------|-----------|
| 2025-03-31 | £156,487 | £127,786 | - | - |
| 2024-03-31 | £178,175 | £172,338 | - | - |
| 2022-10-31 | £110,212 | £97,738 | - | - |
| 2021-10-31 | £92,042 | £99,599 | - | - |
| 2020-10-31 | £111,357 | £79,503 | - | - |

Trustees

| Name | Role | Appointed |
|----------------------------------|-------|------------|
| JEREMY RICHARD JAMES DALE | Chair | 2016-11-01 |
| Adrian John Chambers | | 2024-01-14 |
| ELLEN SUSAN TAYLOR | | 2016-11-01 |
| JOHN PAUL FORD | | 2016-11-01 |
| Martin Beard | | 2020-02-17 |
| Matthew Kitson | | 2025-05-19 |
| Paul Blackwell | | 2025-05-19 |
| Sally Thomas-Ellis | | 2023-03-20 |
| Stewart Stacey | | 2025-06-30 |

YATE OUTDOOR SPORTS COMPLEX LTD

England & Wales - Charity number 1166343

Accounts

Report of the Trustees and
Unaudited Financial Statements for the Year Ended 31st March 2025
for
Yate Outdoor Sports Complex Limited

Dunkley's
Chartered Accountants
Woodlands Grange
Woodlands Lane
Bradley Stoke
Bristol
BS32 4JY

Contents of the Financial Statements
for the Year Ended 31st March 2025

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Yate Outdoor Sports Complex Limited

Reference and Administrative Details
for the Year Ended 31st March 2025

| | |
|---------------------------|--|
| TRUSTEES | E S Taylor J R J Dale J P Ford M Beard R P Michael (resigned 19.5.25) S R Perry (resigned 19.5.25) S Thomas-Ellis A J Chambers P F Blackwell (appointed 19.5.25) M Kiston (appointed 19.5.25) S Stacey (appointed 14.7.25) |
| REGISTERED OFFICE | Yate Outdoor Sports Complex Limited Broad Lane Yate Bristol South Glos BS37 7LB |
| REGISTERED COMPANY NUMBER | 09809040 (England and Wales) |
| REGISTERED CHARITY NUMBER | 1166343 |
| INDEPENDENT EXAMINER | Dunkley's Chartered Accountants Woodlands Grange Woodlands Lane Bradley Stoke Bristol BS32 4JY |

From time to time, the charity also uses the trading names YOSC or YOSC LIMITED.

Report of the Trustees
for the Year Ended 31st March 2025

The trustees who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 31st March 2025. The trustees have adopted the provisions of 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).

OBJECTIVES AND ACTIVITIES

Objectives and aims

YOSC Ltd is a not for profit charitable company, established by volunteers from Yate & District Athletics club, in order to save the facilities at Yate Outdoor Sports Complex from closure after the withdrawal of funding by South Gloucestershire Council. During the course of this year the trustees were made up of volunteers from Yate and District Athletics Club, Sedgemoor Target Sprint Shooting, Yate United FC, Yate Hockey Club, Yate Rugby Club, and representatives of Yate Town Council.

The complex is operated under license from Yate Town Council with the specific aim of providing and enhancing facilities to benefit all members of the public.

The charity's objects ("objects") are specifically restricted to the following:

- 1 the primary object of the charity is the promotion of community participation in healthy recreation for the benefit of the inhabitants of Yate and the surrounding area by the provision of facilities for playing athletics, hockey, football, and any other sports, games or related activities.
- 2 the advancement of the physical education of young people not undergoing formal education;
- 3 to further or benefit the residents of Yate and the surrounding area without distinction of sex, sexual orientation, race or of political, religious or other opinions by associating together the said residents and the local authorities, voluntary and other organisations in a common effort to advance education and to provide facilities in the interests of social welfare for recreation and leisure time occupation with the objective of improving the conditions of life for the residents;
- 4 to promote for the benefit of the inhabitants of Yate and the surrounding area the provision of facilities for recreation or other leisure time occupation of individuals who have need of such facilities by reason of their youth, age, infirmity or disablement, financial hardship or social and economic circumstances or for the public at large in the interests of social welfare and with the object of improving the condition of life of the said inhabitants;
- 5 for the public benefit to promote the education (including social and physical training) of people in Yate in such ways as the charity trustees think fit including by developing their mental, physical and moral capabilities through leisure time activities;
- 6 to advance in life and relieve needs of young people of Yate and the surrounding area through:
 - (a) the provision of recreational and leisure time activities provided in the interest of social welfare, designed to improve their conditions of life;
 - (b) providing support and activities which develop their skills, capacities and capabilities to enable them to participate in society as mature and responsible individuals.

Provided at all times the primary object of the charity is the promotion of community participation in healthy recreation for the benefit of the inhabitants of Yate and the surrounding area by the provision of facilities for playing sport.

Significant activities

The main activity for the charity is to provide sports and outdoor facilities to the general public in Yate and the surrounding area.

Current facilities include:

- An outdoor athletics arena and equipment
- An all weather Hockey Pitch - used for both Hockey and Football
- A range of Grass Football Pitches - catering for both Junior and Senior level competition
- A Grass Rugby Pitch
- A Shooting Range
- A community building, incorporating changing facilities, indoor and outdoor toilets and a function suite.
- Multi-activity building - providing a large indoor space for indoor activities

OBJECTIVES AND ACTIVITIES

Public benefit

As noted above, the charity's main objective is the promotion of community participation in healthy recreation in and around Yate.

We are passionate about providing facilities to benefit all members of the local community, with regular users ranging in age from toddlers to pensioners, the able-bodied and disabled. Facilities are available for hire to individuals, groups and businesses alike. Regular hirers include

- Local schools for year round PE lessons, sports days and specific GCSE PE classes
- Avon Schools Athletics Association for district and county athletics championships and trials
- Sports clubs, ranging from Athletics and Triathlon, to Football, Hockey, Rugby and GB Shooting
- The FA and England Athletics use the facilities for assessment and training courses Disability groups, ranging from adaptive athletics to street dance

In considering the above, the trustees have had regard to the Charity Commission's guidance on public benefit.

Report of the Trustees
for the Year Ended 31st March 2025

ACHIEVEMENTS AND PERFORMANCE

Charitable activities

During this, the charity's eighth year of operation, the charity has continued to maintain ongoing provision of sports facilities for use by the general public.

This has included:

- Maintaining the facilities, including cleaning community buildings and changing rooms, external areas and pathways.
- Preparing pitches, mowing grass and applying white lines, maintaining the athletics track and 3G Hockey pitch
- Daily opening and closing, preparing equipment for use and operating flood lights
- Taking bookings and fielding enquiries from users and the public
- Being on call for emergencies over night
- Promotion of the facility through a website, PR, local advertising and hosting community events.
- Processing grant applications, and working with the council to unlock funding for capital projects

The Trustees started the year looking forward to a 2024 / 2025 without disruption, with all clubs and hirers able to train, and compete in league competition.

Throughout April & May, the complex hosted National Series Target Sprint Competitions arranged by regular hirer Sedgemore Target Sprint Club on behalf of British Shooting.

In July, the Trustees were delighted to once again host the Yate Cancer Relief Relay for Life, which returned to the complex in its pre-covid 24 hour format, with participant teams maintaining a 24 hour long presence walking and running around the athletics track.

In August and September, alongside normal competition, the complex was pleased to host athletics events for Masters, with participants ranging from age 35 to 85, and Deaf Schools, providing a rare opportunity for deaf children to get involved in athletics.

In November the Complex hosted a community fireworks display. The event was very well attended and the Trustees hope to make this a regular fixture in the Yate social calendar.

Later in November the complex suffered a sewage overflow caused by flooding of the Wessex Water Pumping Station. Wessex Water have now installed a non-return valve to guard against future flooding. Further improvements to the complex have included the relaying of footpaths and the installation of a safety rail between the path and the incline down to the Athletics Track.

The Multi-Activity building has continued to provide an accessible large indoor space for wheel chair users, and able bodied users alike. Whilst the Trustees were saddened to learn of the discontinuation of the boxing club, the increased space provided by the removal of the boxing ring has provided a more flexible area for hire. Regular users include Yate & District AC Adaptive Athletics, Marshal Arts Clubs and Street Fusion Dance - a weekly session for young adults and teens with additional needs.

The complex has continued to welcome staff and pupils of South Gloucestershire Sport & Education who use the clubhouse as a base for providing educational mentoring for students with complex needs who do not cope well in mainstream school, and Brimsham Green School continue to make use of the all-weather pitches and athletics track for PE lessons and clubs.

The Trustees are pleased to report the growth in resident clubs. Over the financial year, an additional pitch was created for Yate Rugby Club, Yate Hockey Club attained Clubmark status and Yate Athletic Club continued to grow their Adaptive Athletics offering. Both the Hockey Club and the Athletic Club saw athletes competing at a national and even international level.

The complex continues to rely heavily on volunteers, however the continued employment of a Complex Manager and Groundsman is continuing to reduce the volunteer hours required to sustain the physical elements of the Complex (for example cleaning community buildings, mowing grass and cutting back hedges). It is hoped that we will be able to increase paid administrative support during 2025.

The Trustees were delighted to welcome Matt Kitson from Yate Rugby Club to the board of Directors and Trustees thus widening the breadth of user representation from Athletics, Football, Hockey and Target Sprint.

Over the course of the year, construction of the new Ladden Garden Village Estate has crept still closer to YOSC Ltd boundaries. Security fencing has been installed however, the new residences are not yet protected from noise by the acoustic fence required by planning permission. Whilst welcoming the influx of potential new hirers, the Trustees remain cautious as to the effectivity of the proposed fence, and implications for the future.

Report of the Trustees
for the Year Ended 31st March 2025

Whilst the Trustees are pleased to report that the Athletics Stadium has been awarded Track Mark status, thus ensuring future hire for top level of competition, lighting for both the Athletics track and the Hockey pitches has become a concern. The lamps currently in use are now end of life, and as such have become more difficult and more expensive to source. Replacement lighting is now urgently required to ensure the continued hireability of the Hockey pitches in particular. With this in mind, the Trustees end the year looking forward to a 2025 hopefully free from disruption, during which we can continue to provide excellent sporting facilities to the local area and build on the breadth of activities already available.

FINANCIAL REVIEW

Financial position

At the balance sheet date, the charity held current assets (free reserves) totalling £148,978 (2024 - £125,941) and total net assets of £154,268 (2024 - £125,567).

Principal funding sources

The majority of the charitable income has originated from groups and instructors using the Complex for various sporting activities, including hire by the local authority for school use.

The charity also typically receives rental payments for use of the facilities by the Yate Outdoor Sports Complex (Facilities Management) Community Interest Company, a company controlled by a number of the trustees.

Reserves policy

It is the trustees' policy to periodically review the Reserves Policy in light of current and future commitments, the matter is considered as part of the trustees' meetings.

Given the impacts of covid-19, the trustees aim is to hold a higher value of reserves to help meet any short-term funding matters.

There are no restricted reserves at the balance sheet date.

The charity holds unrestricted reserves of £154,268 (2024 - £125,567) at the balance sheet date. These are used as working capital to support the charitable activities, and are not deemed excessive by the trustees.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The charity is controlled by its governing document, a deed of trust, and constitutes a limited company, limited by guarantee, as defined by the Companies Act 2006.

Recruitment and appointment of new trustees

There must be a minimum of 2 trustees at any one time.

The trustees may appoint a person who is willing to act to be a trustee, by ordinary resolution.

The trustees listed on page 1 have been appointed after personal recommendation.

On agreeing to become a trustee of the charity, new trustees are thoroughly briefed by their co-trustees on the history of the charity, the day-to-day management, the responsibilities of trustees, the current objectives and future plans. the trustees are also encouraged to attend any courses which they feel are relevant to the development of their role, and to keep up-to-date on any changes in legislation.

23/12/2025

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



.....
J R J Dale - Trustee

Independent Examiner's Report to the Trustees of
Yate Outdoor Sports Complex Limited

Independent examiner's report to the trustees of Yate Outdoor Sports Complex Limited ('the Company')
I report to the charity trustees on my examination of the accounts of the Company for the year ended 31st March 2025.

Responsibilities and basis of report

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

Having satisfied myself that the accounts 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 your charity's accounts as carried out under Section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the 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:

1. accounting records were not kept in respect of the Company as required by Section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements of Section 396 of the 2006 Act 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; or
4. the accounts 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 accounts 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 accounts to be reached.

Lisa White

Lisa White FCCA

Dunkley's
Chartered Accountants
Woodlands Grange
Woodlands Lane
Bradley Stoke
Bristol
BS32 4JY

24/12/2025

Date:

Yate Outdoor Sports Complex Limited

Statement of Financial Activities
for the Year Ended 31st March 2025

| | | Year Ended 31/3/25 Unrestricted and total funds £ | Period 1/11/22 to 31/3/24 Total funds £ |
|---|-------|--|---|
| INCOME AND ENDOWMENTS FROM | Notes | | |
| Donations and legacies | 2 | 310 | - |
| Charitable activities | | | |
| Providing sports and outdoor facilities | | 147,181 | 175,443 |
| Other trading activities | 3 | 8,523 | 2,300 |
| Investment income | 4 | 473 | 432 |
| Total | | <u>156,487</u> | <u>178,175</u> |
| EXPENDITURE ON | | | |
| Charitable activities | | | |
| Providing sports and outdoor facilities | | <u>127,786</u> | <u>172,338</u> |
| NET INCOME | | 28,701 | 5,837 |
| RECONCILIATION OF FUNDS | | | |
| Total funds brought forward | | 125,567 | 119,730 |
| TOTAL FUNDS CARRIED FORWARD | | <u><u>154,268</u></u> | <u><u>125,567</u></u> |

The notes form part of these financial statements

Balance Sheet
31st March 2025

| | Notes | 31.3.25 Unrestricted and total funds £ | 31.3.24 Total funds £ |
|---------------------------------------|-------|--|--------------------------------|
| FIXED ASSETS | | | |
| Tangible assets | 9 | 7,672 | 5,988 |
| CURRENT ASSETS | | | |
| Debtors | 10 | 96,390 | 62,829 |
| Cash at bank and in hand | | 52,588 | 63,112 |
| | | <hr/> | <hr/> |
| | | 148,978 | 125,941 |
| CREDITORS | | | |
| Amounts falling due within one year | 11 | (2,382) | (6,362) |
| | | <hr/> | <hr/> |
| NET CURRENT ASSETS | | 146,596 | 119,579 |
| TOTAL ASSETS LESS CURRENT LIABILITIES | | 154,268 | 125,567 |
| NET ASSETS | | <hr/> | <hr/> |
| | | 154,268 | 125,567 |
| FUNDS | 12 | | |
| Unrestricted funds | | 154,268 | 125,567 |
| TOTAL FUNDS | | <hr/> | <hr/> |
| | | 154,268 | 125,567 |

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31st March 2025.

The members have not required the company to obtain an audit of its financial statements for the year ended 31st March 2025 in accordance with Section 476 of the Companies Act 2006.

The trustees acknowledge their responsibilities for

- (a) ensuring that the charitable company keeps accounting records that comply with Sections 386 and 387 of the Companies Act 2006 and
- (b) preparing financial statements which give a true and fair view of the state of affairs of the charitable company as at the end of each financial year and of its surplus or deficit for each 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 financial statements, so far as applicable to the charitable company.

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

23/12/2025

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



.....
J R J Dale - Trustee

Notes to the Financial Statements
for the Year Ended 31st March 2025

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements of the charitable company, which is a public benefit entity under FRS 102, 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 Companies Act 2006. The financial statements have been prepared under the historical cost convention.

Income

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

Income from provision of the facilities is recognised on the date of the use of the facilities.

Donations and grants entitlement is deemed to be at the earlier date of when the funds are received, or when formal notification of the donation or grant is provided.

Expenditure

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, 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 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.

Improvements to property - 20% on cost
Plant and machinery - 20% on cost

Taxation

The charity is exempt from corporation 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.

Pension costs and other post-retirement benefits

The charitable company operates a defined contribution pension scheme. Contributions payable to the charitable company's pension scheme are charged to the Statement of Financial Activities in the period to which they relate.

2. DONATIONS AND LEGACIES

| | Year Ended 31/3/25 | Period 1/11/22 to 31/3/24 |
|-----------|-----------------------|------------------------------------|
| Donations | £ 310 | £ - |
| | <u> </u> | <u> </u> |

Notes to the Financial Statements - continued
for the Year Ended 31st March 2025

3. OTHER TRADING ACTIVITIES

| | Year Ended 31/3/25 | Period 1/11/22 to 31/3/24 |
|--------------------|-----------------------|------------------------------------|
| | £ | £ |
| Fundraising events | 8,523 | - |
| Sponsorships | - | 2,000 |
| Rent received | - | 300 |
| | <u>8,523</u> | <u>2,300</u> |

4. INVESTMENT INCOME

| | Year Ended 31/3/25 | Period 1/11/22 to 31/3/24 |
|--------------------------|-----------------------|------------------------------------|
| | £ | £ |
| Deposit account interest | 473 | 432 |
| | <u>473</u> | <u>432</u> |

5. NET INCOME/(EXPENDITURE)

Net income/(expenditure) is stated after charging/(crediting):

| | Year Ended 31/3/25 | Period 1/11/22 to 31/3/24 |
|-----------------------------|-----------------------|------------------------------------|
| | £ | £ |
| Depreciation - owned assets | 3,244 | 3,383 |
| | <u>3,244</u> | <u>3,383</u> |

6. TRUSTEES' REMUNERATION AND BENEFITS

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

Trustees' expenses

There were no trustees' expenses paid for the year ended 31st March 2025 nor for the period ended 31st March 2024.

7. STAFF COSTS

The average monthly number of employees during the year was as follows:

| | Year Ended 31/3/25 | Period 1/11/22 to 31/3/24 |
|------------|-----------------------|------------------------------------|
| Management | 2 | 4 |
| | <u>2</u> | <u>4</u> |

No employees received emoluments in excess of £60,000.

Notes to the Financial Statements - continued
for the Year Ended 31st March 2025

8. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

All comparative amounts in the Statement of Financial Activities relate to the Unrestricted Fund.

9. TANGIBLE FIXED ASSETS

| | Improvements to property £ | Plant and machinery £ | Totals £ |
|--------------------|-------------------------------------|-----------------------------|---------------|
| COST | | | |
| At 1st April 2024 | 34,584 | 31,460 | 66,044 |
| Additions | 3,092 | 1,836 | 4,928 |
| | <u>37,676</u> | <u>33,296</u> | <u>70,972</u> |
| DEPRECIATION | | | |
| At 1st April 2024 | 30,727 | 29,329 | 60,056 |
| Charge for year | 2,466 | 778 | 3,244 |
| | <u>33,193</u> | <u>30,107</u> | <u>63,300</u> |
| NET BOOK VALUE | | | |
| At 31st March 2025 | <u>4,483</u> | <u>3,189</u> | <u>7,672</u> |
| At 31st March 2024 | <u>3,857</u> | <u>2,131</u> | <u>5,988</u> |

10. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

| | 31.3.25 £ | 31.3.24 £ |
|--------------------|---------------|---------------|
| Trade debtors | 40,005 | 30,207 |
| Related party loan | 54,280 | 31,861 |
| Prepayments | 2,105 | 761 |
| | <u>96,390</u> | <u>62,829</u> |

11. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

| | 31.3.25 £ | 31.3.24 £ |
|---------------------------------|--------------|--------------|
| Trade creditors | 315 | 1,874 |
| Social security and other taxes | 83 | 2,032 |
| Other creditors | 334 | 330 |
| Accrued expenses | 1,650 | 2,126 |
| | <u>2,382</u> | <u>6,362</u> |

12. MOVEMENT IN FUNDS

| | At 1/4/24 £ | Net movement in funds £ | At 31/3/25 £ |
|------------------------------|----------------|----------------------------------|--------------------|
| Unrestricted funds | | | |
| Unrestricted and total funds | 125,567 | 28,701 | 154,268 |
| | <u>125,567</u> | <u>28,701</u> | <u>154,268</u> |
| TOTAL FUNDS | <u>125,567</u> | <u>28,701</u> | <u>154,268</u> |

Notes to the Financial Statements - continued
for the Year Ended 31st March 2025

12. MOVEMENT IN FUNDS - continued

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

| | Incoming resources £ | Resources expended £ | Movement in funds £ |
|------------------------------|----------------------------|----------------------------|---------------------------|
| Unrestricted funds | | | |
| Unrestricted and total funds | 156,487 | (127,786) | 28,701 |
| | <hr/> | <hr/> | <hr/> |
| TOTAL FUNDS | <u>156,487</u> | <u>(127,786)</u> | <u>28,701</u> |

Comparatives for movement in funds

| | At 1/11/22 £ | Net movement in funds £ | At 31/3/24 £ |
|------------------------------|--------------------|----------------------------------|--------------------|
| Unrestricted funds | | | |
| Unrestricted and total funds | 119,730 | 5,837 | 125,567 |
| | <hr/> | <hr/> | <hr/> |
| TOTAL FUNDS | <u>119,730</u> | <u>5,837</u> | <u>125,567</u> |

Comparative net movement in funds, included in the above are as follows:

| | Incoming resources £ | Resources expended £ | Movement in funds £ |
|------------------------------|----------------------------|----------------------------|---------------------------|
| Unrestricted funds | | | |
| Unrestricted and total funds | 178,175 | (172,338) | 5,837 |
| | <hr/> | <hr/> | <hr/> |
| TOTAL FUNDS | <u>178,175</u> | <u>(172,338)</u> | <u>5,837</u> |

The unrestricted funds have not been designated by the trustees and the donors have placed no restrictions upon the use of the income.

13. RELATED PARTY DISCLOSURES

Yate Outdoor Sports Complex (Facilities Management) Community Interest Company

The above named company is related due to common management.

At the balance sheet date, there was a balance owing from the related party of £54,280 (2024 - £31,861). Further information about this related party can be found in the Report of the Trustees.

14. SHARE CAPITAL

Yate Outdoor Sports Complex Limited is a company limited by guarantee and does not have any share capital. The charity currently has 9 members and their individual liability towards the debts is limited to £10 in the event of the company being wound up within 12 months of ceasing to be a member.

Detailed Statement of Financial Activities
for the Year Ended 31st March 2025

| | Year Ended 31/3/25 £ | Period 1/11/22 to 31/3/24 £ |
|------------------------------|----------------------------|---|
| INCOME AND ENDOWMENTS | | |
| Donations and legacies | | |
| Donations | 310 | - |
| Other trading activities | | |
| Fundraising events | 8,523 | - |
| Sponsorships | - | 2,000 |
| Rent received | - | 300 |
| | <hr/> | <hr/> |
| | 8,523 | 2,300 |
| Investment income | | |
| Deposit account interest | 473 | 432 |
| Charitable activities | | |
| Sports centre activities | 147,181 | 175,443 |
| | <hr/> | <hr/> |
| Total incoming resources | 156,487 | 178,175 |
| EXPENDITURE | | |
| Charitable activities | | |
| Rates and water | 5,291 | 11,776 |
| Insurance | 1,321 | 2,259 |
| Light and heat | 44,648 | 55,768 |
| Telephone | 1,892 | 1,718 |
| Postage and stationery | 41 | 159 |
| Sundries | 6,935 | 5,046 |
| Building maintenance | 8,912 | 13,970 |
| Equipment costs and repairs | 7,190 | 2,804 |
| IT and web costs | 3,030 | 4,533 |
| Licences | 170 | 169 |
| Repairs and maintenance | 1,793 | 5,924 |
| Advertising | 4,984 | 844 |
| Improvements to property | 2,466 | 2,901 |
| Plant and machinery | 778 | 481 |
| Bank interest and charges | 14 | 305 |
| | <hr/> | <hr/> |
| | 89,465 | 108,657 |
| Support costs | | |
| Management | | |
| Salaries and wages | 35,444 | 55,441 |
| Pensions | 1,241 | 1,325 |
| | <hr/> | <hr/> |
| | 36,685 | 56,766 |
| Governance costs | | |
| Accountancy and legal fees | 1,636 | 6,915 |
| | <hr/> | <hr/> |
| Total resources expended | 127,786 | 172,338 |
| | <hr/> | <hr/> |
| Net income | <u>28,701</u> | <u>5,837</u> |

YATE OUTDOOR SPORTS COMPLEX LTD

England & Wales - Charity number 1166343

Accounts

Report of the Trustees and
Unaudited Financial Statements
for the Period 1 November 2022 to 31 March 2024
for
Yate Outdoor Sports Complex Limited

Dunkley's
Woodlands Grange
Woodlands Lane
Bradley Stoke
Bristol
BS32 4JY

Yate Outdoor Sports Complex Limited

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for the Period 1 November 2022 to 31 March 2024

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Yate Outdoor Sports Complex Limited

Reference and Administrative Details
for the Period 1 November 2022 to 31 March 2024

| | |
|----------------------------------|---|
| TRUSTEES | E S Taylor J R J Dale J P Ford M Beard R P Michael S R Perry S Thomas-Ellis (appointed 20.3.23) A J Chambers (appointed 14.1.24) |
| REGISTERED OFFICE | Yate Outdoor Sports Complex Limited Broad Lane Yate Bristol South Glos BS37 7LB |
| REGISTERED COMPANY NUMBER | 09809040 (England and Wales) |
| REGISTERED CHARITY NUMBER | 1166343 |
| INDEPENDENT EXAMINER | Dunkley's Woodlands Grange Woodlands Lane Bradley Stoke Bristol BS32 4JY |

From time to time, the charity also uses the trading names YOSC or YOSC LIMITED.

Report of the Trustees
for the Period 1 November 2022 to 31 March 2024

The trustees who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the period 1 November 2022 to 31 March 2024. The trustees have adopted the provisions of 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).

OBJECTIVES AND ACTIVITIES

Objectives and aims

YOSC Ltd is a not for profit charitable company, established by volunteers from Yate & District Athletics club, in order to save the facilities at Yate Outdoor Sports Complex from closure after the withdrawal of funding by South Gloucestershire Council. During the course of this year the trustees were made up of volunteers from Yate and District Athletics Club, Sedgemoor Target Sprint Shooting, Yate United FC, Yate Hockey Club and representatives of Yate Town Council.

The complex is operated under license from Yate Town Council with the specific aim of providing and enhancing facilities to benefit all members of the public.

The charity's objects ("objects") are specifically restricted to the following:

- 1 the primary object of the charity is the promotion of community participation in healthy recreation for the benefit of the inhabitants of Yate and the surrounding area by the provision of facilities for playing athletics, hockey, football, and any other sports, games or related activities.
- 2 the advancement of the physical education of young people not undergoing formal education;
- 3 to further or benefit the residents of Yate and the surrounding area without distinction of sex, sexual orientation, race or of political, religious or other opinions by associating together the said residents and the local authorities, voluntary and other organisations in a common effort to advance education and to provide facilities in the interests of social welfare for recreation and leisure time occupation with the objective of improving the conditions of life for the residents;
- 4 to promote for the benefit of the inhabitants of Yate and the surrounding area the provision of facilities for recreation or other leisure time occupation of individuals who have need of such facilities by reason of their youth, age, infirmity or disablement, financial hardship or social and economic circumstances or for the public at large in the interests of social welfare and with the object of improving the condition of life of the said inhabitants;
- 5 for the public benefit to promote the education (including social and physical training) of people in Yate in such ways as the charity trustees think fit including by developing their mental, physical and moral capabilities through leisure time activities;
- 6 to advance in life and relieve needs of young people of Yate and the surrounding area through:
 - (a) the provision of recreational and leisure time activities provided in the interest of social welfare, designed to improve their conditions of life;
 - (b) providing support and activities which develop their skills, capacities and capabilities to enable them to participate in society as mature and responsible individuals.

Provided at all times the primary object of the charity is the promotion of community participation in healthy recreation for the benefit of the inhabitants of Yate and the surrounding area by the provision of facilities for playing sport.

Significant activities

The main activity for the charity is to provide sports and outdoor facilities to the general public in Yate and the surrounding area.

Current facilities include:

- An outdoor athletics arena and equipment
- An all weather Hockey Pitch - used for both Hockey and Football
- A range of Grass Football Pitches - catering for both Junior and Senior level competition
- A Grass Rugby Pitch
- A Shooting Range
- A community building, incorporating changing facilities, indoor and outdoor toilets and a function suite. A Multi-activity building - providing a large indoor space for indoor activities

Report of the Trustees
for the Period 1 November 2022 to 31 March 2024

OBJECTIVES AND ACTIVITIES

Public benefit

As noted above, the charity's main objective is the promotion of community participation in healthy recreation in and around Yate.

We are passionate about providing facilities to benefit all members of the local community, with regular users ranging in age from toddlers to pensioners, the able-bodied and disabled. Facilities are available for hire to individuals, groups and businesses alike. Regular hirers include

- Local schools for year round PE lessons, sports days and specific GCSE PE classes
- Avon Schools Athletics Association for district and county athletics championships and trials
- Sports clubs, ranging from Athletics and Triathlon, to Football, Hockey, Rugby and GB Shooting
- The FA and England Athletics use the facilities for assessment and training coursesDisability groups, ranging from adaptive athletics to street dance

In considering the above, the trustees have had regard to the Charity Commission's guidance on public benefit.

Report of the Trustees
for the Period 1 November 2022 to 31 March 2024

ACHIEVEMENT AND PERFORMANCE

Charitable activities

During this, the charity's seventh year of operation, the charity has continued to maintain ongoing provision of sports facilities for use by the general public.

This has included:

- Maintaining the facilities, including cleaning community buildings and changing rooms, external areas and pathways.
- Preparing pitches, mowing grass and applying white lines, maintaining the athletics track and 3G Hockey pitch
- Daily opening and closing, preparing equipment for use and operating flood lights
- Taking bookings and fielding enquiries from users and the public
- Being on call for emergencies over night
- Promotion of the facility through a website, PR, local advertising and hosting community events.
- Processing grant applications, and working with the council to unlock funding for capital projects

The Trustees started the year looking forward to a 2022 / 2023 without disruption, with all clubs and hirers able to train, and compete in league competition.

A decision was taken over the course of the financial year November 2022 to October 2023 to move bank accounts, and as result a submission was accepted to move year end to 31st March 2024, and so this annual report covers activities from 1st November 2022 to 31st March 2024.

Throughout April & May, the complex hosted National Series Target Sprint Competitions arranged by regular hirer Sedgemore Target Sprint Club on behalf of British Shooting.

In May, and in response to the incursion by Travelers in the previous financial year, security was strengthened by the construction of a bund mound around the car park to prevent unauthorised access to the pitches. Further security measures are planned.

The Trustees were delighted to once again host the Yate Cancer Relief Relay for Life, which returned to the complex in July for the first time post covid, with a reduced trial format. The Trustees look forward to a return to the normal 24 hour format in 2024.

In August and September, alongside normal competition, the complex was pleased to host athletics events for Masters, with participants ranging from age 35 to 85, and Deaf Schools, providing a rare opportunity for deaf children to get involved in athletics.

In August 2023, work carried out to widen the access route to the Multi-Activity building enabled this large indoor space to be utilised by wheelchair users. This has allowed the Yate & District AC Adaptive Athletics users to continue training through the winter months. Throughout the year the facility has regular hirers from Marshal Arts Clubs and Street Fusion Dance - This is a weekly session for young adults and teens with additional needs. Participants learn a new dance every term and then perform to parents and carers at the end of term. The Trustees were pleased to finally welcome the Yate Boxing Club to hire the building from November 2023.

Over the course of the year, construction of the new Ladden Garden Village Estate has come closer to YOSC Ltd boundaries, and in August, planning permission was granted for a package of 145 residences directly adjacent to the complex. The residences will be protected from noise from the site with the erection of an acoustic fence, however, whilst welcoming the influx of potential new hirers, the Trustees remain cautious as to the effectivity of the proposed fence, and implications for the future.

Throughout the year, the complex continued to welcome staff and pupils of South Gloucestershire Sport & Education who use the clubhouse as a base for providing educational mentoring for students with complex needs who do not cope well in mainstream school, and Brimsham Green School continued to make use of the all-weather pitches and athletics track for PE lessons and clubs.

The Trustees are pleased to report the growth in resident clubs. Over the financial year, both Yate Football Club and Yate Rugby Club introduced female teams. The Rugby Club became a Bristol Bears Connexion club, hosting a number of Bristol Bears days at the complex. Yate Athletic Club extended their Adaptive Athletics offering to five sessions a week providing children and adults with a wide range of disabilities an opportunity to participate in Sport adapted to their ability.

The Trustees have been delighted to support the growth of Adaptive Athletics by Yate and District Athletic Club. Three sessions a week, funded by Sport England and YTC offer children and adults with a wide range of disabilities an opportunity to participate in Sport adapted to their ability.

Report of the Trustees
for the Period 1 November 2022 to 31 March 2024

The complex continues to rely heavily on volunteers, however the continued employment of a Complex Manager and Groundsman is continuing to reduce the volunteer hours required to sustain the physical elements of the Complex (for example cleaning community buildings, mowing grass and cutting back hedges). It is hoped that we will be able to increase paid administrative support during 2023/2024.

The Trustees were delighted to welcome Sally Ellis-Thomas and Adrian Chambers from Yate Hockey Club to the board of Directors and Trustees thus widening the breadth of user representation from Athletics, Football and Target Sprint.

The Trustees end the year looking forward to a 2024 free from disruption, during which we can continue to provide excellent sporting facilities to the local area and build on the breadth of activities already available.

FINANCIAL REVIEW

Financial position

At the balance sheet date, the charity held current assets (free reserves) totalling £125,941 (2022 - £121,489) and total net assets of £125,567 (2022 - £119,730).

Principal funding sources

The majority of the charitable income has originated from groups and instructors using the Complex for various sporting activities, including hire by the local authority for school use.

The charity also typically receives rental payments for use of the facilities by the Yate Outdoor Sports Complex (Facilities Management) Community Interest Company, a company controlled by a number of the trustees.

Reserves policy

It is the trustees' policy to periodically review the Reserves Policy in light of current and future commitments, the matter is considered as part of the trustees' meetings.

Given the impacts of covid-19, the trustees aim is to hold a higher value of reserves to help meet any short-term funding matters.

There are no restricted reserves at the balance sheet date.

The charity holds unrestricted reserves of £125,567 (2022 - £119,730) at the balance sheet date. These are used as working capital to support the charitable activities, and are not deemed excessive by the trustees.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The charity is controlled by its governing document, a deed of trust, and constitutes a limited company, limited by guarantee, as defined by the Companies Act 2006.

Recruitment and appointment of new trustees

There must be a minimum of 2 trustees at any one time.

The trustees may appoint a person who is willing to act to be a trustee, by ordinary resolution.

The trustees listed on page 1 have been appointed after personal recommendation.

On agreeing to become a trustee of the charity, new trustees are thoroughly briefed by their co-trustees on the history of the charity, the day-to-day management, the responsibilities of trustees, the current objectives and future plans. The trustees are also encouraged to attend any courses which they feel are relevant to the development of their role, and to keep up-to-date on any changes in legislation.

Approved by order of the board of trustees on 14 April 2025 and signed on its behalf by:

J R J Dale - Trustee

**Independent Examiner's Report to the Trustees of
Yate Outdoor Sports Complex Limited**

Independent examiner's report to the trustees of Yate Outdoor Sports Complex Limited ('the Company')

I report to the charity trustees on my examination of the accounts of the Company for the period 1 November 2022 to 31 March 2024.

Responsibilities and basis of report

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

Having satisfied myself that the accounts 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 your charity's accounts as carried out under Section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the 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:

1. accounting records were not kept in respect of the Company as required by Section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements of Section 396 of the 2006 Act 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; or
4. the accounts 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 accounts 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 accounts to be reached.

Lisa White

Dunkley's
Woodlands Grange
Woodlands Lane
Bradley Stoke
Bristol
BS32 4JY

Date:

Yate Outdoor Sports Complex Limited

Statement of Financial Activities
for the Period 1 November 2022 to 31 March 2024

| | Notes | Period 1.11.22 to 31.3.24 Unrestricted and total funds £ | Year Ended 31.10.22 Total funds £ |
|---|-------|---|---|
| INCOME AND ENDOWMENTS FROM | | | |
| Charitable activities | | | |
| Providing sports and outdoor facilities | | 175,443 | 109,321 |
| Other trading activities | 2 | 2,300 | 890 |
| Investment income | 3 | 432 | 1 |
| Total | | <u>178,175</u> | <u>110,212</u> |
| EXPENDITURE ON | | | |
| Charitable activities | | | |
| Providing sports and outdoor facilities | | <u>172,338</u> | <u>97,738</u> |
| NET INCOME | | 5,837 | 12,474 |
| RECONCILIATION OF FUNDS | | | |
| Total funds brought forward | | 119,730 | 107,256 |
| TOTAL FUNDS CARRIED FORWARD | | <u>125,567</u> | <u>119,730</u> |

The notes form part of these financial statements

Yate Outdoor Sports Complex Limited (Registered number: 09809040)

Balance Sheet
31 March 2024

| | Notes | 31.3.24 Unrestricted and total funds £ | 31.10.22 Total funds £ |
|--|-------|--|---------------------------------|
| FIXED ASSETS | | | |
| Tangible assets | 8 | 5,988 | 7,227 |
| CURRENT ASSETS | | | |
| Debtors | 9 | 62,829 | 74,606 |
| Cash at bank and in hand | | <u>63,112</u> | <u>46,883</u> |
| | | 125,941 | 121,489 |
| CREDITORS | | | |
| Amounts falling due within one year | 10 | (6,362) | (8,986) |
| NET CURRENT ASSETS | | <u>119,579</u> | <u>112,503</u> |
| TOTAL ASSETS LESS CURRENT LIABILITIES | | 125,567 | 119,730 |
| NET ASSETS | | <u>125,567</u> | <u>119,730</u> |
| FUNDS | 11 | | |
| Unrestricted funds | | <u>125,567</u> | <u>119,730</u> |
| TOTAL FUNDS | | <u>125,567</u> | <u>119,730</u> |

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the period ended 31 March 2024.

The members have not required the company to obtain an audit of its financial statements for the period ended 31 March 2024 in accordance with Section 475 of the Companies Act 2006.

The trustees acknowledge their responsibilities for

- (a) ensuring that the charitable company keeps accounting records that comply with Sections 386 and 387 of the Companies Act 2006 and
- (b) preparing financial statements which give a true and fair view of the state of affairs of the charitable company as at the end of each financial year and of its surplus or deficit for each 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 financial statements, so far as applicable to the charitable company.

Yate Outdoor Sports Complex Limited (Registered number: 09809040)

Balance Sheet - continued

31 March 2024

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

The financial statements were approved by the Board of Trustees and authorised for issue on 14 April 2025 and were signed on its behalf by:

J R J Dale - Trustee

The notes form part of these financial statements

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements of the charitable company, which is a public benefit entity under FRS 102, 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 Companies Act 2006. The financial statements have been prepared under the historical cost convention.

Income

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

Income from provision of the facilities is recognised on the date of the use of the facilities.

Donations and grants entitlement is deemed to be at the earlier date of when the funds are received, or when formal notification of the donation or grant is provided.

Expenditure

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, 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 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.

| | |
|--------------------------|---------------|
| Improvements to property | - 20% on cost |
| Plant and machinery | - 20% on cost |

Taxation

The charity is exempt from corporation 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.

Pension costs and other post-retirement benefits

The charitable company operates a defined contribution pension scheme. Contributions payable to the charitable company's pension scheme are charged to the Statement of Financial Activities in the period to which they relate.

Yate Outdoor Sports Complex Limited

Notes to the Financial Statements - continued
for the Period 1 November 2022 to 31 March 2024

2. OTHER TRADING ACTIVITIES

| | Period 1.11.22 to 31.3.24 | Year Ended 31.10.22 |
|---------------|------------------------------------|------------------------|
| | £ | £ |
| Sponsorships | 2,000 | - |
| Rent received | 300 | 890 |
| | <u>2,300</u> | <u>890</u> |

3. INVESTMENT INCOME

| | Period 1.11.22 to 31.3.24 | Year Ended 31.10.22 |
|--------------------------|------------------------------------|------------------------|
| | £ | £ |
| Deposit account interest | <u>432</u> | <u>1</u> |

4. NET INCOME/(EXPENDITURE)

Net income/(expenditure) is stated after charging/(crediting):

| | Period 1.11.22 to 31.3.24 | Year Ended 31.10.22 |
|-----------------------------|------------------------------------|------------------------|
| | £ | £ |
| Depreciation - owned assets | <u>3,383</u> | <u>3,787</u> |

5. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the period ended 31 March 2024 nor for the year ended 31 October 2022.

Trustees' expenses

There were no trustees' expenses paid for the period ended 31 March 2024 nor for the year ended 31 October 2022.

6. STAFF COSTS

The average monthly number of employees during the period was as follows:

| | Period 1.11.22 to 31.3.24 | Year Ended 31.10.22 |
|------------|------------------------------------|------------------------|
| Management | <u>4</u> | <u>4</u> |

No employees received emoluments in excess of £60,000.

Yate Outdoor Sports Complex Limited

Notes to the Financial Statements - continued
for the Period 1 November 2022 to 31 March 2024

7. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

All comparative amounts in the Statement of Financial Activities relate to the Unrestricted Fund.

8. TANGIBLE FIXED ASSETS

| | Improvements to property £ | Plant and machinery £ | Totals £ |
|-----------------------|-------------------------------------|-----------------------------|---------------|
| COST | | | |
| At 1 November 2022 | 34,584 | 29,316 | 63,900 |
| Additions | - | 2,144 | 2,144 |
| At 31 March 2024 | <u>34,584</u> | <u>31,460</u> | <u>66,044</u> |
| DEPRECIATION | | | |
| At 1 November 2022 | 27,826 | 28,847 | 56,673 |
| Charge for year | 2,901 | 482 | 3,383 |
| At 31 March 2024 | <u>30,727</u> | <u>29,329</u> | <u>60,056</u> |
| NET BOOK VALUE | | | |
| At 31 March 2024 | <u>3,857</u> | <u>2,131</u> | <u>5,988</u> |
| At 31 October 2022 | <u>6,758</u> | <u>469</u> | <u>7,227</u> |

9. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

| | 31.3.24 £ | 31.10.22 £ |
|--------------------|---------------|---------------|
| Trade debtors | 30,207 | 43,204 |
| Related party loan | 31,861 | 27,951 |
| Prepayments | 761 | 3,451 |
| | <u>62,829</u> | <u>74,606</u> |

10. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

| | 31.3.24 £ | 31.10.22 £ |
|---------------------------------|--------------|---------------|
| Trade creditors | 1,874 | 6,434 |
| Social security and other taxes | 2,032 | 413 |
| Other creditors | 330 | 355 |
| Accrued expenses | 2,126 | 1,784 |
| | <u>6,362</u> | <u>8,986</u> |

Yate Outdoor Sports Complex Limited

Notes to the Financial Statements - continued
for the Period 1 November 2022 to 31 March 2024

11. **MOVEMENT IN FUNDS**

| | At 1.11.22 £ | Net movement in funds £ | At 31.3.24 £ |
|------------------------------|--------------------|----------------------------------|--------------------|
| Unrestricted funds | | | |
| Unrestricted and total funds | 119,730 | 5,837 | 125,567 |
| TOTAL FUNDS | <u>119,730</u> | <u>5,837</u> | <u>125,567</u> |

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

| | Incoming resources £ | Resources expended £ | Movement in funds £ |
|------------------------------|----------------------------|----------------------------|---------------------------|
| Unrestricted funds | | | |
| Unrestricted and total funds | 178,175 | (172,338) | 5,837 |
| TOTAL FUNDS | <u>178,175</u> | <u>(172,338)</u> | <u>5,837</u> |

Comparatives for movement in funds

| | At 1.11.21 £ | Net movement in funds £ | At 31.10.22 £ |
|------------------------------|--------------------|----------------------------------|---------------------|
| Unrestricted funds | | | |
| Unrestricted and total funds | 107,256 | 12,474 | 119,730 |
| TOTAL FUNDS | <u>107,256</u> | <u>12,474</u> | <u>119,730</u> |

Comparative net movement in funds, included in the above are as follows:

| | Incoming resources £ | Resources expended £ | Movement in funds £ |
|------------------------------|----------------------------|----------------------------|---------------------------|
| Unrestricted funds | | | |
| Unrestricted and total funds | 110,212 | (97,738) | 12,474 |
| TOTAL FUNDS | <u>110,212</u> | <u>(97,738)</u> | <u>12,474</u> |

The unrestricted funds have not been designated by the trustees and the donors have placed no restrictions upon the use of the income.

Yate Outdoor Sports Complex Limited

Notes to the Financial Statements - continued
for the Period 1 November 2022 to 31 March 2024

12. RELATED PARTY DISCLOSURES

Yate Outdoor Sports Complex (Facilities Management) Community Interest Company

The above named company is related due to common management.

At the balance sheet date, there was a balance owing from the related party of £31,861 (2022 - £27,591).
Further information about this related party can be found in the Report of the Trustees.

13. SHARE CAPITAL

Yate Outdoor Sports Complex Limited is a company limited by guarantee and does not have any share capital. The charity currently has 8 members and their individual liability towards the debts is limited to £10 in the event of the company being wound up within 12 months of ceasing to be a member.

This document was delivered using electronic communications and authenticated in accordance with the registrar's rules relating to electronic form, authentication and manner of delivery under section 1072 of the Companies Act 2006.

YATE OUTDOOR SPORTS COMPLEX LTD

England & Wales - Charity number 1166343

Accounts

Report of the Trustees and
Unaudited Financial Statements for the Year Ended 31 October 2022
for
Yate Outdoor Sports Complex Limited

Dunkley's
Woodlands Grange
Woodlands Lane
Bradley Stoke
Bristol
BS32 4JY

Yate Outdoor Sports Complex Limited

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for the Year Ended 31 October 2022**

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Yate Outdoor Sports Complex Limited

Reference and Administrative Details
for the Year Ended 31 October 2022

| | |
|----------------------------------|--|
| TRUSTEES | E S Taylor J R J Dale J P Ford M Beard R P Michael S R Perry Director (appointed 31.1.22) S Thomas-Ellis (appointed 20.3.23) |
| REGISTERED OFFICE | Yate Outdoor Sports Complex Limited Broad Lane Yate Bristol South Glos BS37 7LB |
| REGISTERED COMPANY NUMBER | 09809040 (England and Wales) |
| REGISTERED CHARITY NUMBER | 1166343 |
| INDEPENDENT EXAMINER | Dunkley's Woodlands Grange Woodlands Lane Bradley Stoke Bristol BS32 4JY |

From time to time, the charity also uses the trading names YOSC or YOSC LIMITED.

Report of the Trustees
for the Year Ended 31 October 2022

The trustees who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 31 October 2022. The trustees have adopted the provisions of 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).

OBJECTIVES AND ACTIVITIES

Objectives and aims

YOSC Ltd is a not for profit charitable company, established by volunteers from Yate & District Athletics club, in order to save the facilities at Yate Outdoor Sports Complex from closure after the withdrawal of funding by South Gloucestershire Council. During the course of this year the trustees were made up of volunteers from Yate and District Athletics Club, Sedgemoor Target Sprint Shooting, Badminton and Pucklechurch Ladies Hockey Club and Yate United FC.

The complex is operated under license from Yate Town Council with the specific aim of providing and enhancing facilities to benefit all members of the public.

The charity's objects ("objects") are specifically restricted to the following:

- 1 the primary object of the charity is the promotion of community participation in healthy recreation for the benefit of the inhabitants of Yate and the surrounding area by the provision of facilities for playing athletics, hockey, football, and any other sports, games or related activities.
- 2 the advancement of the physical education of young people not undergoing formal education;
- 3 to further or benefit the residents of Yate and the surrounding area without distinction of sex, sexual orientation, race or of political, religious or other opinions by associating together the said residents and the local authorities, voluntary and other organisations in a common effort to advance education and to provide facilities in the interests of social welfare for recreation and leisure time occupation with the objective of improving the conditions of life for the residents;
- 4 to promote for the benefit of the inhabitants of Yate and the surrounding area the provision of facilities for recreation or other leisure time occupation of individuals who have need of such facilities by reason of their youth, age, infirmity or disablement, financial hardship or social and economic circumstances or for the public at large in the interests of social welfare and with the object of improving the condition of life of the said inhabitants;
- 5 for the public benefit to promote the education (including social and physical training) of people in Yate in such ways as the charity trustees think fit including by developing their mental, physical and moral capabilities through leisure time activities;
- 6 to advance in life and relieve needs of young people of Yate and the surrounding area through:
 - (a) the provision of recreational and leisure time activities provided in the interest of social welfare, designed to improve their conditions of life;
 - (b) providing support and activities which develop their skills, capacities and capabilities to enable them to participate in society as mature and responsible individuals.

Provided at all times the primary object of the charity is the promotion of community participation in healthy recreation for the benefit of the inhabitants of Yate and the surrounding area by the provision of facilities for playing sport.

Significant activities

The main activity for the charity is to provide sports and outdoor facilities to the general public in Yate and the surrounding area.

Current facilities include:

- An outdoor athletics arena and equipment
- An all weather Hockey Pitch - used for both Hockey and Football
- A range of Grass Football Pitches - catering for both Junior and Senior level competition
- A Grass Rugby Pitch
- A Shooting Range
- A community building, incorporating changing facilities, indoor and outdoor toilets and a function suite.

Report of the Trustees
for the Year Ended 31 October 2022

OBJECTIVES AND ACTIVITIES

Public benefit

As noted above, the charity's main objective is the promotion of community participation in healthy recreation in and around Yate.

We are passionate about providing facilities to benefit all members of the local community, with regular users ranging in age from toddlers to pensioners, the able-bodied and disabled. Facilities are available for hire to individuals, groups and businesses alike. Regular hirers include

- Local schools for year round PE lessons, sports days and specific GCSE PE classes
- Avon Schools Athletics Association for district and county athletics championships and trials
- Sports clubs, ranging from Athletics and Triathlon, to Football, Hockey, Rugby and GB Shooting
- The FA and England Athletics use the facilities for assessment and training courses

In considering the above, the trustees have had regard to the Charity Commission's guidance on public benefit.

Report of the Trustees
for the Year Ended 31 October 2022

ACHIEVEMENT AND PERFORMANCE

Charitable activities

During this, the charity's sixth year of operation, the charity has continued to maintain ongoing provision of sports facilities for use by the general public, albeit within the constraints of an international pandemic.

This has included:

- Maintaining the facilities, including cleaning community buildings and changing rooms, external areas and pathways.
- Preparing pitches, mowing grass and applying white lines, maintaining the athletics track and 3G Hockey pitch
- Daily opening and closing, preparing equipment for use and operating flood lights
- Taking bookings and fielding enquiries from users and the public
- Being on call for emergencies over night
- Promotion of the facility through a website, PR, local advertising and hosting community events.
- Processing grant applications, and working with the council to unlock funding for capital projects

The Trustees started the year looking forward to a 2021 / 2022 without disruption from construction or pandemic. All clubs and hirers were able to train, and Rugby, Football and Hockey teams were back to league competition.

In December the sporting offering was broadened with the introduction of Drone Racing on the Field, and the Athletics Arena was used to host the National Drone Championships.

In January, the Trustees celebrated the formal handover of the new Multi-Activity Building from Yate Town Council. This large indoor space has enabled us to extend to indoor hire. Alongside existing hirers taking advantage of shelter across the winter months, new hirers have included a Marshal Arts Club and Street Fusion Dance - This is a weekly session for young adults and teens with additional needs. Participants learn a new dance every term and then perform to parents and carers at the end of term. However, additional work to access routes is required before the building can be fully utilised by wheelchair users.

Unfortunately, despite the demolition of the Boxing Club building in August, to date, the Multi-Activity Building is still not being hired by a boxing club.

The Trustees have been delighted to support the growth of Adaptive Athletics by Yate and District Athletic Club. Three sessions a week, funded by Sport England and YTC offer children and adults with a wide range of disabilities an opportunity to participate in Sport adapted to their ability.

In March, the athletics track underwent routine 3 year cleaning ahead of the start of the new track season in April.

Throughout April & May, the complex hosted National Series Target Sprint Competitions arranged by regular hirer Sedgemore Target Sprint Club on behalf of British Shooting.

The presence of Travellers on the Field impacted all hirers in June. Competitions were cancelled and there was damage to gates and street furniture in the carpark area. Loss of revenue and additional security costs amounted to around £6.5k.

Throughout the year, the complex continued to welcome staff and pupils of South Gloucestershire Sport & Education who use the clubhouse as a base for providing educational mentoring for students with complex needs who do not cope well in mainstream school, and Brimsham Green School continued to make use of the all-weather pitches and athletics track for PE lessons and clubs.

The complex continues to rely heavily on volunteers, however the continued employment of a Complex Manager and Groundsman is continuing to reduce the volunteer hours required to sustain the physical elements of the Complex (for example cleaning community buildings, mowing grass and cutting back hedges). It is hoped that we will be able to increase paid administrative support during 2023/2024.

The Trustees were delighted to welcome Stanley Perry, from Yate Town Council to the board of Directors and Trustees in February.

The Trustees end the year looking forward to a 2023 free from construction or pandemic, during which we can continue to reestablish those activities discontinued due to covid, and look to a further reduction in the reliance on Volunteers, whilst continuing to provide excellent sporting facilities to the local area.

Report of the Trustees
for the Year Ended 31 October 2022

FINANCIAL REVIEW

Financial position

At the balance sheet date, the charity held current assets (free reserves) totalling £121,489 (2021 - £111,621) and total net assets of £119,730 (2021 - £107,256).

Principal funding sources

The majority of the charitable income has originated from groups and instructors using the Complex for various sporting activities, including hire by the local authority for school use.

The charity also typically receives rental payments for use of the facilities by the Yate Outdoor Sports Complex (Facilities Management) Community Interest Company, a company controlled by a number of the trustees.

Reserves policy

It is the trustees' policy to periodically review the Reserves Policy in light of current and future commitments, the matter is considered as part of the trustees' meetings.

Given the impacts of covid-19, the trustees aim is to hold a higher value of reserves to help meet any short-term funding matters.

There are no restricted reserves at the balance sheet date.

The charity holds unrestricted reserves of £119,730 (2021 - £107,256) at the balance sheet date. These are used as working capital to support the charitable activities, and are not deemed excessive by the trustees.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The charity is controlled by its governing document, a deed of trust, and constitutes a limited company, limited by guarantee, as defined by the Companies Act 2006.

Recruitment and appointment of new trustees

There must be a minimum of 2 trustees at any one time.

The trustees may appoint a person who is willing to act to be a trustee, by ordinary resolution.

The trustees listed on page 1 have been appointed after personal recommendation.

On agreeing to become a trustee of the charity, new trustees are thoroughly briefed by their co-trustees on the history of the charity, the day-to-day management, the responsibilities of trustees, the current objectives and future plans. the trustees are also encouraged to attend any courses which they feel are relevant to the development of their role, and to keep up-to-date on any changes in legislation.

Approved by order of the board of trustees on 31 July 2023 and signed on its behalf by:

J R J Dale - Trustee

**Independent Examiner's Report to the Trustees of
Yate Outdoor Sports Complex Limited**

Independent examiner's report to the trustees of Yate Outdoor Sports Complex Limited ('the Company')

I report to the charity trustees on my examination of the accounts of the Company for the year ended 31 October 2022.

Responsibilities and basis of report

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

Having satisfied myself that the accounts 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 your charity's accounts as carried out under Section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the 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:

1. accounting records were not kept in respect of the Company as required by Section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements of Section 396 of the 2006 Act 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; or
4. the accounts 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 accounts 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 accounts to be reached.

Lisa White

Dunkley's
Woodlands Grange
Woodlands Lane
Bradley Stoke
Bristol
BS32 4JY

31 July 2023

Yate Outdoor Sports Complex Limited

Statement of Financial Activities
for the Year Ended 31 October 2022

| | | 31.10.22 Unrestricted and total funds £ | 31.10.21 Total funds £ |
|---|-------|---|---------------------------------|
| INCOME AND ENDOWMENTS FROM | Notes | | |
| Donations and legacies | 2 | - | 39,257 |
| Charitable activities | | | |
| Providing sports and outdoor facilities | | 109,321 | 52,783 |
| Other trading activities | 3 | 890 | - |
| Investment income | 4 | <u>1</u> | <u>2</u> |
| Total | | <u>110,212</u> | <u>92,042</u> |
| EXPENDITURE ON | | | |
| Charitable activities | | | |
| Providing sports and outdoor facilities | | <u>97,738</u> | <u>99,599</u> |
| NET INCOME/(EXPENDITURE) | | 12,474 | (7,557) |
| RECONCILIATION OF FUNDS | | | |
| Total funds brought forward | | 107,256 | 114,813 |
| TOTAL FUNDS CARRIED FORWARD | | <u>119,730</u> | <u>107,256</u> |

The notes form part of these financial statements

Yate Outdoor Sports Complex Limited (Registered number: 09809040)

Balance Sheet
31 October 2022

| | Notes | 31.10.22 Unrestricted and total funds £ | 31.10.21 Total funds £ |
|--|-------|---|---------------------------------|
| FIXED ASSETS | | | |
| Tangible assets | 9 | 7,227 | 11,014 |
| CURRENT ASSETS | | | |
| Debtors | 10 | 74,606 | 60,096 |
| Cash at bank and in hand | | <u>46,883</u> | <u>51,525</u> |
| | | 121,489 | 111,621 |
| CREDITORS | | | |
| Amounts falling due within one year | 11 | (8,986) | (15,379) |
| NET CURRENT ASSETS | | <u>112,503</u> | <u>96,242</u> |
| TOTAL ASSETS LESS CURRENT LIABILITIES | | 119,730 | 107,256 |
| NET ASSETS | | <u>119,730</u> | <u>107,256</u> |
| FUNDS | 12 | | |
| Unrestricted funds | | <u>119,730</u> | <u>107,256</u> |
| TOTAL FUNDS | | <u>119,730</u> | <u>107,256</u> |

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 October 2022.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 October 2022 in accordance with Section 476 of the Companies Act 2006.

The trustees acknowledge their responsibilities for

- (a) ensuring that the charitable company keeps accounting records that comply with Sections 386 and 387 of the Companies Act 2006 and
- (b) preparing financial statements which give a true and fair view of the state of affairs of the charitable company as at the end of each financial year and of its surplus or deficit for each 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 financial statements, so far as applicable to the charitable company.

Yate Outdoor Sports Complex Limited (Registered number: 09809040)

Balance Sheet - continued

31 October 2022

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

The financial statements were approved by the Board of Trustees and authorised for issue on 31 July 2023 and were signed on its behalf by:

J R J Dale - Trustee

The notes form part of these financial statements

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements of the charitable company, which is a public benefit entity under FRS 102, 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 Companies Act 2006. The financial statements have been prepared under the historical cost convention.

Income

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

Income from provision of the facilities is recognised on the date of the use of the facilities.

Donations and grants entitlement is deemed to be at the earlier date of when the funds are received, or when formal notification of the donation or grant is provided.

Expenditure

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, 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 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.

| | |
|--------------------------|---------------|
| Improvements to property | - 20% on cost |
| Plant and machinery | - 20% on cost |

Taxation

The charity is exempt from corporation 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.

Pension costs and other post-retirement benefits

The charitable company operates a defined contribution pension scheme. Contributions payable to the charitable company's pension scheme are charged to the Statement of Financial Activities in the period to which they relate.

Yate Outdoor Sports Complex Limited

Notes to the Financial Statements - continued
for the Year Ended 31 October 2022

2. DONATIONS AND LEGACIES

| | 31.10.22 | 31.10.21 |
|-----------|----------|---------------|
| | £ | £ |
| Donations | - | 257 |
| Grants | - | 39,000 |
| | <u>-</u> | <u>39,257</u> |

Grants received, included in the above, are as follows:

| | 31.10.22 | 31.10.21 |
|----------------------------|----------|---------------|
| | £ | £ |
| Covid Job Retention Scheme | - | 14,786 |
| England Athletics | - | 3,000 |
| South Glos Council | - | 21,214 |
| | <u>-</u> | <u>39,000</u> |

3. OTHER TRADING ACTIVITIES

| | 31.10.22 | 31.10.21 |
|---------------|------------|----------|
| | £ | £ |
| Rent received | <u>890</u> | <u>-</u> |

4. INVESTMENT INCOME

| | 31.10.22 | 31.10.21 |
|-------------------------------|----------|----------|
| | £ | £ |
| Interest receivable - trading | <u>1</u> | <u>2</u> |

5. NET INCOME/(EXPENDITURE)

Net income/(expenditure) is stated after charging/(crediting):

| | 31.10.22 | 31.10.21 |
|-----------------------------|--------------|--------------|
| | £ | £ |
| Depreciation - owned assets | <u>3,787</u> | <u>7,093</u> |

6. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 October 2022 nor for the year ended 31 October 2021.

Trustees' expenses

There were no trustees' expenses paid for the year ended 31 October 2022 nor for the year ended 31 October 2021.

Yate Outdoor Sports Complex Limited

Notes to the Financial Statements - continued
for the Year Ended 31 October 2022

7. STAFF COSTS

The average monthly number of employees during the year was as follows:

| | | |
|------------|----------------------|----------------------|
| Management | 31.10.22 <u>4</u> | 31.10.21 <u>2</u> |
|------------|----------------------|----------------------|

No employees received emoluments in excess of £60,000.

8. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

All comparative amounts in the Statement of Financial Activities relate to the Unrestricted Fund.

9. TANGIBLE FIXED ASSETS

| | Improvements to property £ | Plant and machinery £ | Totals £ |
|--|-------------------------------------|-----------------------------|---------------|
| COST | | | |
| At 1 November 2021 and 31 October 2022 | <u>34,584</u> | <u>29,316</u> | <u>63,900</u> |
| DEPRECIATION | | | |
| At 1 November 2021 | 24,214 | 28,672 | 52,886 |
| Charge for year | <u>3,612</u> | <u>175</u> | <u>3,787</u> |
| At 31 October 2022 | <u>27,826</u> | <u>28,847</u> | <u>56,673</u> |
| NET BOOK VALUE | | | |
| At 31 October 2022 | <u>6,758</u> | <u>469</u> | <u>7,227</u> |
| At 31 October 2021 | <u>10,370</u> | <u>644</u> | <u>11,014</u> |

10. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

| | | |
|--------------------|---------------|---------------|
| | 31.10.22 | 31.10.21 |
| | £ | £ |
| Trade debtors | 43,204 | 23,230 |
| Related party loan | 27,951 | 34,071 |
| Prepayments | <u>3,451</u> | <u>2,795</u> |
| | <u>74,606</u> | <u>60,096</u> |

Yate Outdoor Sports Complex Limited

Notes to the Financial Statements - continued
for the Year Ended 31 October 2022

11. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

| | 31.10.22 | 31.10.21 |
|---------------------------------|--------------|---------------|
| | £ | £ |
| Trade creditors | 6,434 | 8,795 |
| Social security and other taxes | 413 | 2,048 |
| Other creditors | 355 | 3,723 |
| Accrued expenses | <u>1,784</u> | <u>813</u> |
| | <u>8,986</u> | <u>15,379</u> |

12. MOVEMENT IN FUNDS

| | At 1.11.21 £ | Net movement in funds £ | At 31.10.22 £ |
|------------------------------|--------------------|----------------------------------|---------------------|
| Unrestricted funds | | | |
| Unrestricted and total funds | 107,256 | 12,474 | 119,730 |
| TOTAL FUNDS | <u>107,256</u> | <u>12,474</u> | <u>119,730</u> |

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

| | Incoming resources £ | Resources expended £ | Movement in funds £ |
|------------------------------|----------------------------|----------------------------|---------------------------|
| Unrestricted funds | | | |
| Unrestricted and total funds | 110,212 | (97,738) | 12,474 |
| TOTAL FUNDS | <u>110,212</u> | <u>(97,738)</u> | <u>12,474</u> |

Comparatives for movement in funds

| | At 1.11.20 £ | Net movement in funds £ | At 31.10.21 £ |
|------------------------------|--------------------|----------------------------------|---------------------|
| Unrestricted funds | | | |
| Unrestricted and total funds | 114,813 | (7,557) | 107,256 |
| TOTAL FUNDS | <u>114,813</u> | <u>(7,557)</u> | <u>107,256</u> |

Yate Outdoor Sports Complex Limited

Notes to the Financial Statements - continued
for the Year Ended 31 October 2022

12. MOVEMENT IN FUNDS - continued

Comparative net movement in funds, included in the above are as follows:

| | Incoming resources £ | Resources expended £ | Movement in funds £ |
|------------------------------|----------------------------|----------------------------|---------------------------|
| Unrestricted funds | | | |
| Unrestricted and total funds | 92,042 | (99,599) | (7,557) |
| TOTAL FUNDS | <u>92,042</u> | <u>(99,599)</u> | <u>(7,557)</u> |

The unrestricted funds have not been designated by the trustees and the donors have placed no restrictions upon the use of the income.

13. RELATED PARTY DISCLOSURES

Yate Outdoor Sports Complex (Facilities Management) Community Interest Company

The above named company is related due to common management.

At the balance sheet date, there was a balance owing from the related party of £27,951 (2021 £34,071).
Further information about this related party can be found in the Report of the Trustees.

14. SHARE CAPITAL

Yate Outdoor Sports Complex Limited is a company limited by guarantee and does not have any share capital. The charity currently has 6 members and their individual liability towards the debts is limited to £10 in the event of the company being wound up within 12 months of ceasing to be a member.

This document was delivered using electronic communications and authenticated in accordance with the registrar's rules relating to electronic form, authentication and manner of delivery under section 1072 of the Companies Act 2006.

YATE OUTDOOR SPORTS COMPLEX LTD

England & Wales - Charity number 1166343

Accounts

Report of the Trustees and
Unaudited Financial Statements for the Year Ended 31 October 2021
for
Yate Outdoor Sports Complex Limited

Dunkley's
Woodlands Grange
Woodlands Lane
Bradley Stoke
Bristol
BS32 4JY

Contents of the Financial Statements
for the Year Ended 31 October 2021

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Yate Outdoor Sports Complex Limited

Reference and Administrative Details
for the Year Ended 31 October 2021

| | |
|---------------------------|--|
| TRUSTEES | E S Taylor J R J Dale J P Ford S Nunn J A Parker (resigned 8.10.21) M Beard R P Michael (appointed 8.10.21) S R Perry (appointed 31.1.22) |
| REGISTERED OFFICE | Yate Outdoor Sports Complex Limited Broad Lane Yate Bristol South Glos BS37 7LB |
| REGISTERED COMPANY NUMBER | 09809040 (England and Wales) |
| REGISTERED CHARITY NUMBER | 1166343 |
| INDEPENDENT EXAMINER | Dunkley's Woodlands Grange Woodlands Lane Bradley Stoke Bristol BS32 4JY |

From time to time, the charity also uses the trading names YOSC or YOSC LIMITED.

Report of the Trustees
for the Year Ended 31 October 2021

The trustees who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 31 October 2021. The trustees have adopted the provisions of 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 trustees who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 31 October 2021. The trustees have adopted the provisions of 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).

OBJECTIVES AND ACTIVITIES

Objectives and aims

YOSC Ltd is a not for profit charitable company, established by volunteers from Yate & District Athletics club, in order to save the facilities at Yate Outdoor Sports Complex from closure after the withdrawal of funding by South Gloucestershire Council. During the course of this year the trustees were made up of volunteers from Yate and District Athletics Club, Sedgemoor Target Sprint Shooting, Badminton and Pucklechurch Ladies Hockey Club and Yate United FC.

The complex is operated under license from Yate Town Council with the specific aim of providing and enhancing facilities to benefit all members of the public.

The charity's objects ("objects") are specifically restricted to the following:

- 1 the primary object of the charity is the promotion of community participation in healthy recreation for the benefit of the inhabitants of Yate and the surrounding area by the provision of facilities for playing athletics, hockey, football, and any other sports, games or related activities.
- 2 the advancement of the physical education of young people not undergoing formal education;
- 3 to further or benefit the residents of Yate and the surrounding area without distinction of sex, sexual orientation, race or of political, religious or other opinions by associating together the said residents and the local authorities, voluntary and other organisations in a common effort to advance education and to provide facilities in the interests of social welfare for recreation and leisure time occupation with the objective of improving the conditions of life for the residents;
- 4 to promote for the benefit of the inhabitants of Yate and the surrounding area the provision of facilities for recreation or other leisure time occupation of individuals who have need of such facilities by reason of their youth, age, infirmity or disablement, financial hardship or social and economic circumstances or for the public at large in the interests of social welfare and with the object of improving the condition of life of the said inhabitants;
- 5 for the public benefit to promote the education (including social and physical training) of people in Yate in such ways as the charity trustees think fit including by developing their mental, physical and moral capabilities through leisure time activities;
- 6 to advance in life and relieve needs of young people of Yate and the surrounding area through:
 - (a) the provision of recreational and leisure time activities provided in the interest of social welfare, designed to improve their conditions of life;
 - (b) providing support and activities which develop their skills, capacities and capabilities to enable them to participate in society as mature and responsible individuals.

Provided at all times the primary object of the charity is the promotion of community participation in healthy recreation for the benefit of the inhabitants of Yate and the surrounding area by the provision of facilities for playing sport.

Significant activities

The main activity for the charity is to provide sports and outdoor facilities to the general public in Yate and the surrounding area.

Current facilities include:

- An outdoor athletics arena and equipment
- An all weather Hockey Pitch - used for both Hockey and Football
- A range of Grass Football Pitches - catering for both Junior and Senior level competition
- A Grass Rugby Pitch
- A Shooting Range
- A community building, incorporating changing facilities, indoor and outdoor toilets and a function suite.

Report of the Trustees
for the Year Ended 31 October 2021

OBJECTIVES AND ACTIVITIES

Public benefit

As noted above, the charity's main objective is the promotion of community participation in healthy recreation in and around Yate.

We are passionate about providing facilities to benefit all members of the local community, with regular users ranging in age from toddlers to pensioners, the able-bodied and disabled. Facilities are available for hire to individuals, groups and businesses alike. Regular hirers include

- Local schools for year round PE lessons, sports days and specific GCSE PE classes
- Avon Schools Athletics Association for district and county athletics championships and trials
- Sports clubs, ranging from Athletics and Triathlon, to Football, Hockey, Rugby and GB Shooting
- The FA and England Athletics use the facilities for assessment and training courses

In considering the above, the trustees have had regard to the Charity Commission's guidance on public benefit.

Report of the Trustees
for the Year Ended 31 October 2021

ACHIEVEMENT AND PERFORMANCE

Charitable activities

During this, the charity's sixth year of operation, the charity has continued to maintain ongoing provision of sports facilities for use by the general public, albeit within the constraints of an international pandemic.

This has included:

- Maintaining the facilities, including cleaning community buildings and changing rooms, external areas and pathways.
- Preparing pitches, mowing grass and applying white lines, maintaining the athletics track and 3G Hockey pitch
- Daily opening and closing, preparing equipment for use and operating flood lights
- Taking bookings and fielding enquiries from users and the public
- Being on call for emergencies over night
- Promotion of the facility through a website, PR, local advertising and hosting community events.
- Processing grant applications, and working with the council to unlock funding for capital projects

The year started with a return to lockdown on 5th November, with a brief lifting over the Christmas period then back to lockdown again in January. The contracted staff remained on furlough, and the complex relied heavily on volunteers to ensure that the regular maintenance continued including cleaning community buildings, mowing grass and cutting back hedges, and maintaining the athletics track and 3G Hockey pitch

The Complex remained open during the week for staff and pupils of South Gloucestershire Sport & Education who used the clubhouse as a base for providing educational mentoring for students with complex needs who do not cope well in mainstream school. Brimsham Green School continued to make use of the all-weather pitches for vulnerable children and the children of key workers.

The Trustees were relieved to welcome a return to near normality from 29th March, when the Complex re-opened, albeit within strict Covid-19 guidelines. The staff was expanded to include a groundman, which has gone some way to reducing the volunteer hours required to sustain the Complex.

Football, Rugby, Hockey and Athletics clubs returned to training and competition. The Hockey clubs at last able to benefit from their newly laid All-Weather pitch.

National Leagues returned to Athletics. Because of the instrumental work carried out by volunteers in conjunction with England Athletics in the previous season, YOSC was one of a handful of Stadiums open across the region, and a record number of 19 events were held at the Complex across the athletics season.

The Trustees have been delighted to support the introduction of Adaptive Athletics by Yate and District Athletic Club. Three sessions a week, funded by Sport England and YTC offer children and adults with a wide range of disabilities an opportunity to participate in Sport adapted to their ability. A Section 106 Grant provided new fitness equipment and a range of racing wheelchairs, frame runners and seated throws.

Over the course of the year Julie-Anne Parker resigned as a Trustee and Director. The Trustees would like to thank Julie-Anne for her help and support. The Trustees were delighted to welcome Ross Michael, Yate United Football Club to the board of Directors and Trustees.

It has been another challenging year, but the charity was fortunate in being able to furlough staff through the Government's Job Retention Scheme and call upon a small army of dedicated volunteers. The Trustees end the year looking forward to a 2022 without disruption from construction or pandemic, marked by the formal handover of the Multi-Activity Building which is finally reaching completion which will extend the breadth of sports on offer at the Complex.

FINANCIAL REVIEW

Financial position

At the balance sheet date, the charity held current assets (free reserves) totalling £96,242 (2020 - £102,945) and total net assets of £107,256 (2020 - £114,813).

Report of the Trustees
for the Year Ended 31 October 2021

FINANCIAL REVIEW

Principal funding sources

The majority of the charitable income has originated from groups and instructors using the Complex for various sporting activities, including hire by the local authority for school use.

The charity also typically receives rental payments for use of the facilities by the Yate Outdoor Sports Complex (Facilities Management) Community Interest Company, a company controlled by a number of the trustees.

No rent was received during the financial year, due to renovation work being carried out at the premises.

Reserves policy

It is the trustees' policy to periodically review the Reserves Policy in light of current and future commitments, the matter is considered as part of the trustees' meetings.

Given the impacts of covid-19, the trustees aim is to hold a higher value of reserves to help meet any short-term funding matters.

There are no restricted reserves at the balance sheet date.

The charity holds unrestricted reserves of £107,256 (2020 - £114,813) at the balance sheet date. These are used as working capital to support the charitable activities, and are not deemed excessive by the trustees.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The charity is controlled by its governing document, a deed of trust, and constitutes a limited company, limited by guarantee, as defined by the Companies Act 2006.

Recruitment and appointment of new trustees

There must be a minimum of 2 trustees at any one time.

The trustees may appoint a person who is willing to act to be a trustee, by ordinary resolution.

Approved by order of the board of trustees on 10 February 2023 and signed on its behalf by:



J R J Dale - Trustee

Independent Examiner's Report to the Trustees of
Yate Outdoor Sports Complex Limited

Independent examiner's report to the trustees of Yate Outdoor Sports Complex Limited ('the Company')
I report to the charity trustees on my examination of the accounts of the Company for the year ended 31 October 2021.

Responsibilities and basis of report

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

Having satisfied myself that the accounts 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 your charity's accounts as carried out under section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the 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:

1. accounting records were not kept in respect of the Company as required by section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements of section 396 of the 2006 Act 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; or
4. the accounts 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 accounts 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 accounts to be reached.

Lisa White
FCCA
Dunkley's
Woodlands Grange
Woodlands Lane
Bradley Stoke
Bristol
BS32 4JY

10 February 2023

Yate Outdoor Sports Complex Limited

Statement of Financial Activities
for the Year Ended 31 October 2021

| | | 31.10.21 Unrestricted and total funds £ | 31.10.20 Total funds £ |
|---|-------|---|---------------------------------|
| INCOME AND ENDOWMENTS FROM | Notes | | |
| Donations and legacies | 2 | 39,259 | 26,540 |
| Charitable activities | | | |
| Providing sports and outdoor facilities | | 52,783 | 81,121 |
| Other trading activities | 3 | - | 1,695 |
| Investment income | 4 | - | 1 |
| Other income | 5 | - | 2,000 |
| Total | | <u>92,042</u> | <u>111,357</u> |
| EXPENDITURE ON | | | |
| Charitable activities | | | |
| Providing sports and outdoor facilities | | 99,599 | 79,503 |
| NET INCOME/(EXPENDITURE) | | (7,557) | 31,854 |
| RECONCILIATION OF FUNDS | | | |
| Total funds brought forward | | 114,813 | 82,959 |
| TOTAL FUNDS CARRIED FORWARD | | <u><u>107,256</u></u> | <u><u>114,813</u></u> |

The notes form part of these financial statements

Balance Sheet
31 October 2021

| | Notes | 31.10.21 Unrestricted and total funds £ | 31.10.20 Total funds £ |
|---------------------------------------|-------|---|---------------------------------|
| FIXED ASSETS | | | |
| Tangible assets | 10 | 11,014 | 11,868 |
| CURRENT ASSETS | | | |
| Debtors | 11 | 60,096 | 92,321 |
| Cash at bank and in hand | | 51,525 | 20,370 |
| | | <hr/> | <hr/> |
| | | 111,621 | 112,691 |
| CREDITORS | | | |
| Amounts falling due within one year | 12 | (15,379) | (9,746) |
| | | <hr/> | <hr/> |
| NET CURRENT ASSETS | | 96,242 | 102,945 |
| | | <hr/> | <hr/> |
| TOTAL ASSETS LESS CURRENT LIABILITIES | | 107,256 | 114,813 |
| | | <hr/> | <hr/> |
| NET ASSETS | | 107,256 | 114,813 |
| | | <hr/> | <hr/> |
| FUNDS | 13 | | |
| Unrestricted funds | | 107,256 | 114,813 |
| | | <hr/> | <hr/> |
| TOTAL FUNDS | | 107,256 | 114,813 |
| | | <hr/> | <hr/> |

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 October 2021.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 October 2021 in accordance with Section 476 of the Companies Act 2006.

The trustees acknowledge their responsibilities for

- (a) ensuring that the charitable company keeps accounting records that comply with Sections 386 and 387 of the Companies Act 2006 and
- (b) preparing financial statements which give a true and fair view of the state of affairs of the charitable company as at the end of each financial year and of its surplus or deficit for each 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 financial statements, so far as applicable to the charitable company.

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

The financial statements were approved by the Board of Trustees and authorised for issue on 10 February 2023 and were signed on its behalf by:



J R J Dale - Trustee

Notes to the Financial Statements
for the Year Ended 31 October 2021

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements of the charitable company, which is a public benefit entity under FRS 102, 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 Companies Act 2006. The financial statements have been prepared under the historical cost convention.

Income

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

Income from provision of the facilities is recognised on the date of the use of the facilities.

Donations and grants entitlement is deemed to be at the earlier date of when the funds are received, or when formal notification of the donation or grant is provided.

Expenditure

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, 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 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.

| | |
|--------------------------|---------------|
| Improvements to property | - 20% on cost |
| Plant and machinery | - 20% on cost |

Taxation

The charity is exempt from corporation 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.

Pension costs and other post-retirement benefits

The charitable company operates a defined contribution pension scheme. Contributions payable to the charitable company's pension scheme are charged to the Statement of Financial Activities in the period to which they relate.

Notes to the Financial Statements - continued
for the Year Ended 31 October 2021

| | | | |
|----|------------------------|---------------|---------------|
| 2. | DONATIONS AND LEGACIES | 31.10.21 | 31.10.20 |
| | | £ | £ |
| | Donations | 259 | 199 |
| | Grants | 39,000 | 26,341 |
| | | <u>39,259</u> | <u>26,540</u> |

Grants received, included in the above, are as follows:

| | | |
|----------------------------------|---------------|---------------|
| | 31.10.21 | 31.10.20 |
| | £ | £ |
| Co-op Local Community Fund | - | 2,871 |
| Sport England - ESC Lottery Fund | - | 5,000 |
| Covid Job Retention Scheme | 14,786 | 18,470 |
| England Athletics | 3,000 | - |
| South Glos Council | 21,214 | - |
| | <u>39,000</u> | <u>26,341</u> |

| | | | |
|----|--------------------------|----------|--------------|
| 3. | OTHER TRADING ACTIVITIES | 31.10.21 | 31.10.20 |
| | | £ | £ |
| | Other income | - | 1,695 |
| | | <u>-</u> | <u>1,695</u> |

| | | | |
|----|--------------------------|----------|----------|
| 4. | INVESTMENT INCOME | 31.10.21 | 31.10.20 |
| | | £ | £ |
| | Deposit account interest | - | 1 |
| | | <u>-</u> | <u>1</u> |

| | | | |
|----|--------------|----------|--------------|
| 5. | OTHER INCOME | 31.10.21 | 31.10.20 |
| | | £ | £ |
| | Compensation | - | 2,000 |
| | | <u>-</u> | <u>2,000</u> |

| | | | |
|----|--|--------------|---------------|
| 6. | NET INCOME/(EXPENDITURE) | 31.10.21 | 31.10.20 |
| | Net income/(expenditure) is stated after charging/(crediting): | | |
| | | £ | £ |
| | Depreciation - owned assets | 7,093 | 11,207 |
| | | <u>7,093</u> | <u>11,207</u> |

Notes to the Financial Statements - continued
for the Year Ended 31 October 2021

7. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 October 2021 nor for the year ended 31 October 2020.

Trustees' expenses

There were no trustees' expenses paid for the year ended 31 October 2021 nor for the year ended 31 October 2020.

8. STAFF COSTS

The average monthly number of employees during the year was as follows:

| | | |
|------------|----------|----------|
| | 31.10.21 | 31.10.20 |
| Management | 2 | 2 |
| | <u>2</u> | <u>2</u> |

No employees received emoluments in excess of £60,000.

9. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

All comparative amounts in the Statement of Financial Activities relate to the Unrestricted Fund.

10. TANGIBLE FIXED ASSETS

| | Improvements to property £ | Plant and machinery £ | Totals £ |
|--------------------|-------------------------------------|-----------------------------|---------------|
| COST | | | |
| At 1 November 2020 | 28,645 | 29,016 | 57,661 |
| Additions | 5,939 | 300 | 6,239 |
| | <u>34,584</u> | <u>29,316</u> | <u>63,900</u> |
| At 31 October 2021 | | | |
| DEPRECIATION | | | |
| At 1 November 2020 | 19,613 | 26,180 | 45,793 |
| Charge for year | 4,601 | 2,492 | 7,093 |
| | <u>24,214</u> | <u>28,672</u> | <u>52,886</u> |
| At 31 October 2021 | | | |
| NET BOOK VALUE | | | |
| At 31 October 2021 | <u>10,370</u> | <u>644</u> | <u>11,014</u> |
| At 31 October 2020 | <u>9,032</u> | <u>2,836</u> | <u>11,868</u> |

Notes to the Financial Statements - continued
for the Year Ended 31 October 2021

11. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

| | 31.10.21 | 31.10.20 |
|--------------------|---------------|---------------|
| | £ | £ |
| Trade debtors | 23,230 | 49,725 |
| Related party loan | 34,071 | 31,961 |
| Prepayments | 2,795 | 10,635 |
| | <u>60,096</u> | <u>92,321</u> |

12. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

| | 31.10.21 | 31.10.20 |
|---------------------------------|---------------|--------------|
| | £ | £ |
| Trade creditors | 8,795 | 72 |
| Social security and other taxes | 2,048 | 2,431 |
| Other creditors | 3,723 | 2,865 |
| Accrued expenses | 813 | 4,378 |
| | <u>15,379</u> | <u>9,746</u> |

13. MOVEMENT IN FUNDS

| | At 1.11.20 £ | Net movement in funds £ | At 31.10.21 £ |
|------------------------------|--------------------|----------------------------------|---------------------|
| Unrestricted funds | | | |
| Unrestricted and total funds | 114,813 | (7,557) | 107,256 |
| | <u>114,813</u> | <u>(7,557)</u> | <u>107,256</u> |

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

| | Incoming resources £ | Resources expended £ | Movement in funds £ |
|------------------------------|----------------------------|----------------------------|---------------------------|
| Unrestricted funds | | | |
| Unrestricted and total funds | 92,042 | (99,599) | (7,557) |
| | <u>92,042</u> | <u>(99,599)</u> | <u>(7,557)</u> |

Comparatives for movement in funds

| | At 1.11.19 £ | Net movement in funds £ | At 31.10.20 £ |
|------------------------------|--------------------|----------------------------------|---------------------|
| Unrestricted funds | | | |
| Unrestricted and total funds | 82,959 | 31,854 | 114,813 |
| | <u>82,959</u> | <u>31,854</u> | <u>114,813</u> |

Notes to the Financial Statements - continued
for the Year Ended 31 October 2021

13. MOVEMENT IN FUNDS - continued

Comparative net movement in funds, included in the above are as follows:

| | Incoming resources £ | Resources expended £ | Movement in funds £ |
|------------------------------|----------------------------|----------------------------|---------------------------|
| Unrestricted funds | | | |
| Unrestricted and total funds | 111,357 | (79,503) | 31,854 |
| | <hr/> | <hr/> | <hr/> |
| TOTAL FUNDS | 111,357 | (79,503) | 31,854 |
| | <hr/> <hr/> | <hr/> <hr/> | <hr/> <hr/> |

The unrestricted funds have not been designated by the trustees and the donors have placed no restrictions upon the use of the income.

14. RELATED PARTY DISCLOSURES

Yate Outdoor Sports Complex (Facilities Management) Community Interest Company

The above named company is related due to common management.

At the balance sheet date, there was a balance owing from the related party of £34,070 (2020 -£31,961).
Further information about this related party can be found in the Report of the Trustees.

15. SHARE CAPITAL

Yate Outdoor Sports Complex Limited is a company limited by guarantee and does not have any share capital. The charity currently has 4 members and their individual liability towards the debts is limited to £10 in the event of the company being wound up within 12 months of ceasing to be a member.

YATE OUTDOOR SPORTS COMPLEX LTD

England & Wales - Charity number 1166343

Accounts

REGISTERED COMPANY NUMBER: 09809040 (England and Wales)
REGISTERED CHARITY NUMBER: 1166343

Report of the Trustees and
Unaudited Financial Statements for the Year Ended 31 October 2020
for
Yate Outdoor Sports Complex Limited

Dunkley's
Woodlands Grange
Woodlands Lane
Bradley Stoke
Bristol
BS32 4JY

Yate Outdoor Sports Complex Limited

**Contents of the Financial Statements
for the Year Ended 31 October 2020**

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Yate Outdoor Sports Complex Limited

Reference and Administrative Details
for the Year Ended 31 October 2020

| | |
|----------------------------------|---|
| TRUSTEES | E S Taylor J R J Dale J P Ford S Nunn J A Parker (appointed 7.2.20) R Gray (appointed 7.2.20) (resigned 25.9.20) M Beard (appointed 7.2.20) J K Emms (appointed 7.2.20) (resigned 27.4.20) |
| REGISTERED OFFICE | Yate Outdoor Sports Complex Limited Broad Lane Yate Bristol South Glos BS37 7LB |
| REGISTERED COMPANY NUMBER | 09809040 (England and Wales) |
| REGISTERED CHARITY NUMBER | 1166343 |
| INDEPENDENT EXAMINER | Dunkley's Woodlands Grange Woodlands Lane Bradley Stoke Bristol BS32 4JY |

Yate Outdoor Sports Complex Limited (Registered number: 09809040)

Report of the Trustees
for the Year Ended 31 October 2020

The trustees who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 31 October 2020. The trustees have adopted the provisions of 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).

OBJECTIVES AND ACTIVITIES

Objectives and aims

YOSC Ltd is a not for profit charitable company, established by volunteers from Yate & District Athletics club, in order to save the facilities at Yate Outdoor Sports Complex from closure after the withdrawal of funding by South Gloucestershire Council.

During the course of this year we were delighted to welcome new trustees from Sedgemoor Target Sprint Shooting, Badminton and Pucklechurch Ladies Hockey Club and Yate United FC.

The complex is operated under license from Yate Town Council with the specific aim of providing and enhancing facilities to benefit all members of the public.

The charity's objects ("objects") are specifically restricted to the following:

- 1 the primary object of the charity is the promotion of community participation in healthy recreation for the benefit of the inhabitants of Yate and the surrounding area by the provision of facilities for playing athletics, hockey, football, and any other sports, games or related activities.
- 2 the advancement of the physical education of young people not undergoing formal education;
- 3 to further or benefit the residents of Yate and the surrounding area without distinction of sex, sexual orientation, race or of political, religious or other opinions by associating together the said residents and the local authorities, voluntary and other organisations in a common effort to advance education and to provide facilities in the interests of social welfare for recreation and leisure time occupation with the objective of improving the conditions of life for the residents;
- 4 to promote for the benefit of the inhabitants of Yate and the surrounding area the provision of facilities for recreation or other leisure time occupation of individuals who have need of such facilities by reason of their youth, age, infirmity or disablement, financial hardship or social and economic circumstances or for the public at large in the interests of social welfare and with the object of improving the condition of life of the said inhabitants;
- 5 for the public benefit to promote the education (including social and physical training) of people in Yate in such ways as the charity trustees think fit including by developing their mental, physical and moral capabilities through leisure time activities;
- 6 to advance in life and relieve needs of young people of Yate and the surrounding area through:
 - (a) the provision of recreational and leisure time activities provided in the interest of social welfare, designed to improve their conditions of life;
 - (b) providing support and activities which develop their skills, capacities and capabilities to enable them to participate in society as mature and responsible individuals.

Provided at all times the primary object of the charity is the promotion of community participation in healthy recreation for the benefit of the inhabitants of Yate and the surrounding area by the provision of facilities for playing sport.

Significant activities

The main activity for the charity is to provide sports and outdoor facilities to the general public in Yate and the surrounding area.

Current facilities include:

- An outdoor athletics arena and equipment
- An all weather Hockey Pitch - used for both Hockey and Football
- A range of Grass Football Pitches - catering for both Junior and Senior level competition
- A Grass Rugby Pitch
- A Shooting Range
- A community building, incorporating changing facilities, indoor and outdoor toilets and a function suite.

Yate Outdoor Sports Complex Limited (Registered number: 09809040)

Report of the Trustees
for the Year Ended 31 October 2020

OBJECTIVES AND ACTIVITIES

Public benefit

As noted above, the charity's main objective is the promotion of community participation in healthy recreation in and around Yate.

We are passionate about providing facilities to benefit all members of the local community, with regular users ranging in age from toddlers to pensioners, the able-bodied and disabled. Facilities are available for hire to individuals, groups and businesses alike. Regular hirers include

- Local schools for year round PE lessons, sports days and specific GCSE PE classes
- Avon Schools Athletics Association for district and county athletics championships and trials
- Sports clubs, ranging from Athletics and Triathlon, to Football, Hockey, Rugby and GB Shooting
- Avon & Somerset Fire Service
- Cancer Research UK
- The FA and England Athletics use the facilities for assessment and training courses

In considering the above, the trustees have had regard to the Charity Commission's guidance on public benefit.

Yate Outdoor Sports Complex Limited (Registered number: 09809040)

**Report of the Trustees
for the Year Ended 31 October 2020**

ACHIEVEMENT AND PERFORMANCE

Charitable activities

During this, the charity's fifth year of operation, the charity has continued to maintain ongoing provision of sports facilities for use by the general public, albeit within the constraints of an international pandemic.

This has included:

- Maintaining the facilities, including cleaning community buildings and changing rooms, external areas and pathways.
- Preparing pitches, mowing grass and applying white lines, maintaining the athletics track and 3G Hockey pitch
- Daily opening and closing, preparing equipment for use and operating flood lights
- Taking bookings and fielding enquiries from users and the public
- Being on call for emergencies over night
- Promotion of the facility through a website, PR, local advertising and hosting community events.
- Processing grant applications, and working with the council to unlock funding for capital projects

With work finally completed to re-lay the athletics arena and the new sand dressed Hockey pitch (the all weather pitch) with funding secured by Yate Town Council, the Trustees were looking forward to a full calendar for 2020 and the potential to take a step towards sustainability by replacing some volunteer hours with additional paid employees.

In November we were saddened to hear of the death of Mike Smith, who, as the Chairman of Yate AC was instrumental to the initial establishment of basic sporting facilities on the site in 1983, and the subsequent laying of the running track in 1988. We marked his passing with a commemorative bench overlooking the 100m start line.

In February, YTC commenced the construction of The MAB at YOSC. A multi-purpose building predominantly designed to provide facilities for a local boxing club. Situated to the rear of the existing clubhouse construction has impacted hire of one of the grass pitches predominantly used by the newly established Tots rugby sessions.

Covid-19 has provided the charity a challenging 2020. Facilities closed in March, and all staff were furloughed. South Gloucestershire Sport & Education continued to use our facilities during the week, using the clubhouse as a base for providing educational mentoring for students with complex needs who do not cope well in mainstream school, and Brimsham Green School continued to make use of the all weather pitches for vulnerable children and the children of key workers.

During this period of lock down, the complex relied heavily on volunteers to ensure that the regular maintenance continued including cleaning community buildings, mowing grass and cutting back hedges, and maintaining the athletics track and 3G Hockey pitch

Volunteers worked tirelessly with England Athletics to interpret government guidelines and allow a safe return to sport. At the start of June, we were able to provide athletics track hire for solo individuals and groups of up to 5 athletes plus coach, but with no access to clubhouse facilities. In July and August, England Athletics worked closely with our volunteers and volunteers from Yate and District Athletics club to implement a series of pilot competitions, which were used to inform how competitions may be held across the nation but this was too late for the 2020 league season.

Hockey and Football matches returned in September, but without the use of the clubhouse for post-match refreshments. Rugby returned to training but no regular matches.

However, the charity was fortunate in being able to furlough staff through the Government's Job Retention Scheme and call upon a small army of dedicated volunteers. We were also fortunate to benefit from a £5k Sport England Grant to support through Covid-19, and a cancellation of South Gloucestershire Business Rates due to Government support for leisure and hospitality sectors. As a result, the Charity has returned a profit under these challenging conditions.

FINANCIAL REVIEW

Financial position

At the balance sheet date, the charity held current assets (free reserves) totalling £102,945 (2019 - £64,761) and total net assets of £114,813 (2019 - £82,959).

Yate Outdoor Sports Complex Limited (Registered number: 09809040)

Report of the Trustees
for the Year Ended 31 October 2020

FINANCIAL REVIEW

Principal funding sources

The majority of the charitable income has originated from groups and instructors using the Complex for various sporting activities, including hire by the local authority for school use.

The charity also typically receives rental payments for use of the facilities by the Yate Outdoor Sports Complex (Facilities Management) Community Interest Company, a company controlled by a number of the trustees.

No rent was received during the financial year, due to renovation work being carried out at the premises.

Reserves policy

It is the trustees' policy to periodically review the Reserves Policy in light of current and future commitments, the matter is considered as part of the trustees' meetings. The trustees seek to maintain sufficient reserves to cover 12 months expenditure.

Given the impacts of covid-19, the trustees aim is to hold a higher value of reserves to help meet any short-term funding matters.

There are no restricted reserves at the balance sheet date.

The charity holds unrestricted reserves of £114,813 (2019 - £82,959) at the balance sheet date. These are used as working capital to support the charitable activities, and are not deemed excessive by the trustees.

Going concern

Covid-19 has had a devastating impact during 2020. Facilities closed in March, and all staff were furloughed. Since August, the complex has relied upon volunteers to gradually re-open facilities for training purposes. England Athletics worked closely with Yate and District Athletics club to implement a series of pilot competitions, but too late for the 2020 league season. Hockey and Football seasons are just seeing a late return to matches, and Rugby is unlikely to return to competition this year. The charity depends heavily upon profits provided from its CIC subsidiary YOSC FM. Inability to open for hospitality purposes will severely impact long term profitability and sustainability.

The charity has reserves to continue in its activities for the next twelve months, based on reasonable use of the facilities in light of the restrictions and safety-measures due to Covid.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The charity is controlled by its governing document, a deed of trust, and constitutes a limited company, limited by guarantee, as defined by the Companies Act 2006.

Recruitment and appointment of new trustees

There must be a minimum of 2 trustees at any one time. Trustees are primarily recruited from the user groups of the complex and up to two individuals who have been nominated by Yate Town Council.

The trustees may appoint a person who is willing to act to be a trustee by ordinary resolution.

Approved by order of the board of trustees on 30 July 2021 and signed on its behalf by:

J R J Dale - Trustee

**Independent Examiner's Report to the Trustees of
Yate Outdoor Sports Complex Limited**

Independent examiner's report to the trustees of Yate Outdoor Sports Complex Limited ('the Company')

I report to the charity trustees on my examination of the accounts of the Company for the year ended 31 October 2020.

Responsibilities and basis of report

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

Having satisfied myself that the accounts 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 your charity's accounts as carried out under section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the 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:

1. accounting records were not kept in respect of the Company as required by section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements of section 396 of the 2006 Act 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; or
4. the accounts 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 accounts 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 accounts to be reached.

Lisa White
FCCA
Dunkley's
Woodlands Grange
Woodlands Lane
Bradley Stoke
Bristol
BS32 4JY

30 July 2021

Yate Outdoor Sports Complex Limited

Statement of Financial Activities
for the Year Ended 31 October 2020

| | | 31.10.20 Unrestricted and total funds £ | 31.10.19 Total funds £ |
|---|-------|---|---------------------------------|
| INCOME AND ENDOWMENTS FROM | Notes | | |
| Donations and legacies | 2 | 26,540 | 1,273 |
| Charitable activities | | | |
| Providing sports and outdoor facilities | | 81,121 | 75,067 |
| Other trading activities | 3 | 1,695 | 2,000 |
| Investment income | 4 | 1 | - |
| Other income | 5 | 2,000 | - |
| Total | | 111,357 | 78,340 |
| EXPENDITURE ON | | | |
| Charitable activities | | | |
| Providing sports and outdoor facilities | | 79,503 | 84,361 |
| NET INCOME/(EXPENDITURE) | | 31,854 | (6,021) |
| RECONCILIATION OF FUNDS | | | |
| Total funds brought forward | | 82,959 | 88,980 |
| TOTAL FUNDS CARRIED FORWARD | | 114,813 | 82,959 |

The notes form part of these financial statements

Yate Outdoor Sports Complex Limited (Registered number: 09809040)

Balance Sheet
31 October 2020

| | Notes | 31.10.20 Unrestricted and total funds £ | 31.10.19 Total funds £ |
|--|-------|---|---------------------------------|
| FIXED ASSETS | | | |
| Tangible assets | 10 | 11,868 | 18,198 |
| CURRENT ASSETS | | | |
| Debtors | 11 | 92,321 | 62,285 |
| Cash at bank and in hand | | 20,370 | 10,188 |
| | | <u>112,691</u> | <u>72,473</u> |
| CREDITORS | | | |
| Amounts falling due within one year | 12 | (9,746) | (7,712) |
| | | <u>102,945</u> | <u>64,761</u> |
| NET CURRENT ASSETS | | | |
| | | <u>114,813</u> | <u>82,959</u> |
| TOTAL ASSETS LESS CURRENT LIABILITIES | | | |
| | | <u>114,813</u> | <u>82,959</u> |
| NET ASSETS | | | |
| | | <u>114,813</u> | <u>82,959</u> |
| FUNDS | 13 | | |
| Unrestricted funds | | <u>114,813</u> | <u>82,959</u> |
| TOTAL FUNDS | | <u>114,813</u> | <u>82,959</u> |

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 October 2020.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 October 2020 in accordance with Section 476 of the Companies Act 2006.

The trustees acknowledge their responsibilities for

- (a) ensuring that the charitable company keeps accounting records that comply with Sections 386 and 387 of the Companies Act 2006 and
- (b) preparing financial statements which give a true and fair view of the state of affairs of the charitable company as at the end of each financial year and of its surplus or deficit for each 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 financial statements, so far as applicable to the charitable company.

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

The financial statements were approved by the Board of Trustees and authorised for issue on 30 July 2021 and were signed on its behalf by:

J R J Dale - Trustee

The notes form part of these financial statements

Yate Outdoor Sports Complex Limited

Notes to the Financial Statements for the Year Ended 31 October 2020

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements of the charitable company, which is a public benefit entity under FRS 102, 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 Companies Act 2006. The financial statements have been prepared under the historical cost convention.

Income

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

Income from provision of the facilities is recognised on the date of the use of the facilities.

Donations and grants entitlement is deemed to be at the earlier date of when the funds are received, or when formal notification of the donation or grant is provided.

Expenditure

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, 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 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.

| | |
|--------------------------|---------------|
| Improvements to property | - 20% on cost |
| Plant and machinery | - 20% on cost |

Taxation

The charity is exempt from corporation 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.

Pension costs and other post-retirement benefits

The charitable company operates a defined contribution pension scheme. Contributions payable to the charitable company's pension scheme are charged to the Statement of Financial Activities in the period to which they relate.

Yate Outdoor Sports Complex Limited

Notes to the Financial Statements - continued
for the Year Ended 31 October 2020

2. DONATIONS AND LEGACIES

| | 31.10.20 | 31.10.19 |
|-----------|---------------|--------------|
| | £ | £ |
| Donations | 199 | 1,273 |
| Grants | 26,341 | - |
| | <u>26,540</u> | <u>1,273</u> |

Grants received, included in the above, are as follows:

| | 31.10.20 | 31.10.19 |
|----------------------------------|---------------|----------|
| | £ | £ |
| Co-op Local Community Fund | 2,871 | - |
| Sport England - ESC Lottery Fund | 5,000 | - |
| Covid Job Retention Scheme | 18,470 | - |
| | <u>26,341</u> | <u>-</u> |

3. OTHER TRADING ACTIVITIES

| | 31.10.20 | 31.10.19 |
|--------------|--------------|--------------|
| | £ | £ |
| Sponsorships | - | 2,000 |
| Other income | 1,695 | - |
| | <u>1,695</u> | <u>2,000</u> |

4. INVESTMENT INCOME

| | 31.10.20 | 31.10.19 |
|--------------------------|----------|----------|
| | £ | £ |
| Deposit account interest | 1 | - |
| | <u>1</u> | <u>-</u> |

5. OTHER INCOME

| | 31.10.20 | 31.10.19 |
|--------------|--------------|----------|
| | £ | £ |
| Compensation | 2,000 | - |
| | <u>2,000</u> | <u>-</u> |

6. NET INCOME/(EXPENDITURE)

Net income/(expenditure) is stated after charging/(crediting):

| | 31.10.20 | 31.10.19 |
|-----------------------------|---------------|---------------|
| | £ | £ |
| Depreciation - owned assets | 11,207 | 10,557 |
| | <u>11,207</u> | <u>10,557</u> |

Notes to the Financial Statements - continued
for the Year Ended 31 October 2020

7. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 October 2020 nor for the year ended 31 October 2019.

Trustees' expenses

There were no trustees' expenses paid for the year ended 31 October 2020 nor for the year ended 31 October 2019.

8. STAFF COSTS

The average monthly number of employees during the year was as follows:

| | | |
|------------|----------|----------|
| | 31.10.20 | 31.10.19 |
| Management | 2 | 1 |
| | <u>2</u> | <u>1</u> |

No employees received emoluments in excess of £60,000.

9. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

All comparative amounts in the Statement of Financial Activities relate to the Unrestricted Fund.

10. TANGIBLE FIXED ASSETS

| | Improvements to property £ | Plant and machinery £ | Totals £ |
|-----------------------|-------------------------------------|-----------------------------|---------------|
| COST | | | |
| At 1 November 2019 | 24,344 | 28,440 | 52,784 |
| Additions | 4,301 | 576 | 4,877 |
| At 31 October 2020 | <u>28,645</u> | <u>29,016</u> | <u>57,661</u> |
| DEPRECIATION | | | |
| At 1 November 2019 | 14,171 | 20,415 | 34,586 |
| Charge for year | 5,442 | 5,765 | 11,207 |
| At 31 October 2020 | <u>19,613</u> | <u>26,180</u> | <u>45,793</u> |
| NET BOOK VALUE | | | |
| At 31 October 2020 | <u>9,032</u> | <u>2,836</u> | <u>11,868</u> |
| At 31 October 2019 | <u>10,173</u> | <u>8,025</u> | <u>18,198</u> |

Yate Outdoor Sports Complex Limited

**Notes to the Financial Statements - continued
for the Year Ended 31 October 2020**

11. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

| | 31.10.20 | 31.10.19 |
|--------------------|---------------|---------------|
| | £ | £ |
| Trade debtors | 49,725 | 25,690 |
| Related party loan | 31,961 | 36,553 |
| Prepayments | 10,635 | 42 |
| | <u>92,321</u> | <u>62,285</u> |

12. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

| | 31.10.20 | 31.10.19 |
|---------------------------------|--------------|--------------|
| | £ | £ |
| Trade creditors | 72 | 5,227 |
| Social security and other taxes | 2,431 | 542 |
| Other creditors | 2,865 | 263 |
| Accrued expenses | 4,378 | 1,680 |
| | <u>9,746</u> | <u>7,712</u> |

13. MOVEMENT IN FUNDS

| | At 1.11.19 £ | Net movement in funds £ | At 31.10.20 £ |
|------------------------------|--------------------|----------------------------------|---------------------|
| Unrestricted funds | | | |
| Unrestricted and total funds | 82,959 | 31,854 | 114,813 |
| | <u>82,959</u> | <u>31,854</u> | <u>114,813</u> |

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

| | Incoming resources £ | Resources expended £ | Movement in funds £ |
|------------------------------|----------------------------|----------------------------|---------------------------|
| Unrestricted funds | | | |
| Unrestricted and total funds | 111,357 | (79,503) | 31,854 |
| | <u>111,357</u> | <u>(79,503)</u> | <u>31,854</u> |

Comparatives for movement in funds

| | At 1.11.18 £ | Net movement in funds £ | At 31.10.19 £ |
|------------------------------|--------------------|----------------------------------|---------------------|
| Unrestricted funds | | | |
| Unrestricted and total funds | 88,980 | (6,021) | 82,959 |
| | <u>88,980</u> | <u>(6,021)</u> | <u>82,959</u> |

Yate Outdoor Sports Complex Limited

Notes to the Financial Statements - continued
for the Year Ended 31 October 2020

13. MOVEMENT IN FUNDS - continued

Comparative net movement in funds, included in the above are as follows:

| | Incoming resources £ | Resources expended £ | Movement in funds £ |
|------------------------------|----------------------------|----------------------------|---------------------------|
| Unrestricted funds | | | |
| Unrestricted and total funds | 78,340 | (84,361) | (6,021) |
| TOTAL FUNDS | <u>78,340</u> | <u>(84,361)</u> | <u>(6,021)</u> |

The unrestricted funds have not been designated by the trustees and the donors have placed no restrictions upon the use of the income.

14. RELATED PARTY DISCLOSURES

Yate Outdoor Sports Complex (Facilities Management) Community Interest Company

The above named company is related due to common management.

At the balance sheet date, there was a balance owing from the related party of £31,961 (2019 -£36,553). Further information about this related party can be found in the Report of the Trustees.

15. SHARE CAPITAL

Yate Outdoor Sports Complex Limited is a company limited by guarantee and does not have any share capital. The charity currently has 4 members and their individual liability towards the debts is limited to £10 in the event of the company being wound up within 12 months of ceasing to be a member.