

**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

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

The notes form part of these financial statements

**Balance Sheet**  
**31 October 2022**

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

**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

**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 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.

**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:

	31.10.22	31.10.21
Management	<u>4</u>	<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 £
<b>COST</b>			
At 1 November 2021 and 31 October 2022	<u>34,584</u>	<u>29,316</u>	<u>63,900</u>
<b>DEPRECIATION</b>			
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>
<b>NET BOOK VALUE</b>			
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>

**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	1,784	813
	<u>8,986</u>	<u>15,379</u>

**12. MOVEMENT IN FUNDS**

	At 1.11.21 £	Net movement in funds £	At 31.10.22 £
<b>Unrestricted funds</b>			
Unrestricted and total funds	107,256	12,474	119,730
<b>TOTAL FUNDS</b>	<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 £
<b>Unrestricted funds</b>			
Unrestricted and total funds	110,212	(97,738)	12,474
<b>TOTAL FUNDS</b>	<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 £
<b>Unrestricted funds</b>			
Unrestricted and total funds	114,813	(7,557)	107,256
<b>TOTAL FUNDS</b>	<u>114,813</u>	<u>(7,557)</u>	<u>107,256</u>

**12. MOVEMENT IN FUNDS - continued**

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

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



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