

SILCHESTER SPORTS PAVILION CHARITY

England & Wales · Charity number 1203096

Details

Status Registered

Legal form CIO

Registered 2023-05-16

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

Contact

Address Silchester Sports Paviion
Pamber Road
Silchester
Reading
Berkshire
RG7 2PH

Phone 07860279983

Email silchesterpavilion@outlook.com

Website <https://www.silchesterpavilion.org/>

Activities

Objects: 1. THE PROMOTION OF COMMUNITY PARTICIPATION IN HEALTHY RECREATION FOR THE BENEFIT OF THE RESIDENTS OF SILCHESTER BY THE PROVISION AND MAINTENANCE OF FACILITIES FOR THE PLAYING OF FOOTBALL, CRICKET AND ANY OTHER AMATEUR SPORTS.2. TO FURTHER OR BENEFIT THE RESIDENTS OF SILCHESTER AND THE NEIGHBOURHOOD, 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.IN FURTHERANCE OF THESE OBJECTS BUT NOT OTHERWISE, THE TRUSTEES SHALL HAVE POWER:TO ESTABLISH OR SECURE THE ESTABLISHMENT OF A COMMUNITY CENTRE AND TO MAINTAIN OR MANAGE OR CO-OPERATE WITH ANY STATUTORY AUTHORITY IN THE MAINTENANCE AND MANAGEMENT OF SUCH A CENTRE FOR ACTIVITIES PROMOTED BY THE CHARITY IN FURTHERANCE OF THE ABOVE OBJECTS.

Activities: THE PROMOTION OF COMMUNITY PARTICIPATION IN HEALTHY RECREATION FOR THE BENEFIT OF THE RESIDENTS OF SILCHESTER BY THE PROVISION AND MAINTENANCE OF FACILITIES FOR THE PLAYING OF FOOTBALL, CRICKET AND ANY OTHER AMATEUR SPORTS.

Classification

- **How:** Provides Buildings/facilities/open Space
- **What:** Amateur Sport, Recreation
- **Who:** Children/young People, Elderly/old People, People With Disabilities, People Of A Particular Ethnic Or Racial Origin

Geography

- Hampshire
- West Berkshire

Finances

| Period end | Income | Expenditure | Assets | Employees |
|------------|----------|-------------|--------|-----------|
| 2025-03-31 | £42,945 | £95,983 | - | - |
| 2024-03-31 | £187,992 | £68,550 | - | - |

Trustees

| Name | Role | Appointed |
|----------------------|-------|------------|
| Peter Howells | Chair | 2023-05-16 |
| Paul Evans | | 2023-05-16 |
| Paul Hearn | | 2023-05-16 |
| Pauline Davis | | 2023-05-16 |
| Richard Eldridge | | 2024-07-18 |
| Richard Westwood | | 2023-05-16 |

SILCHESTER SPORTS PAVILION CHARITY

England & Wales - Charity number 1203096

Accounts

Charity registration number: 1203096

Silchester Sports Pavilion Charity

Annual Report and Financial Statements

for the Year Ended 31 March 2025

Silchester Sports Pavilion Charity

Reference and Administrative Details

| | |
|------------------------------------|---|
| Trustees | P Davis R Eldridge P Evans P Hearn P Howells R Westwood |
| Registered Office | Silchester Sports Pavilion Pamber Road Silchester Reading RG7 2PH |
| Bankers | HSBC Bank |
| Charity Registration Number | 1203096 |
| Website | www.silchesterpavilion.org |
| Independent Examiner | Scott Broadhead Maids Moreton Buckingham |

Silchester Sports Pavilion Charity

Trustees' Report

The Trustees present the annual report together with the financial statements of Silchester Sports Pavilion Charity, registered charity number 1203096 ("the Charity") for the year ended 31 March 2025.

The appointed trustees (the "Trustees") have adopted the provisions of the Statement of Recommended Practice ("SORP") 'Accounting and Reporting by Charities' issued in March 2005.

The Charity is controlled by its governing document, a deed of trust, and constitutes a charitable incorporated organisation (CIO).

The Charity is controlled by its governing constitution adopted on 16 March 2023.

Mission Statement

The promotion of community participation in healthy recreation for the benefit of the residents of Silchester by the provision and maintenance of facilities for the playing of football, cricket and any other amateur sports.

Objectives, strategies and activities

To further or benefit the residents of Silchester and the neighbourhood, 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.

In furtherance of these objectives but not otherwise, the trustees shall have power to establish or secure the establishment of a community centre and to maintain or manage or co-operate with any statutory authority in the maintenance and management of such a centre for activities promoted by the charity in furtherance of the above objectives.

Clubs and events supported by the charity include:

- Silchester football clubs – senior and youth teams
- Silchester cricket clubs – Saturday and Sunday League, Children's All-Stars and Dynamos
- Run Silchester – an annual fun-run event featuring courses of 2.5, 5 and 7 miles.

Public benefit

The Charity's activities benefit the public by the provision of a community resource in the form of the pavilion building. The Trustees have considered that this complies with the Charities Commission guidance on public benefit.

The Trustees confirm that they have complied with the requirements of section 4 of the Charities Act 2011 to have due regard to the public benefit guidance published by the Charity Commission for England and Wales.

Structure, governance and management

The Charity meets formally on at least 4 occasions annually. The positions of Chair, Secretary and Treasurer are elected on an annual basis. Additional 'ordinary' members can be co-opted during the year, nominees to the board of Trustees are made and confirmed annually. Only members of the Board of Trustees are empowered to make binding decisions as set out in the constitution.

Cash flow risk

The Charity and its trustees ensure that any terms of engagement with external parties do not present an onerous risk.

Reserves Policy

The policy of the Charity is to have at all times sufficient reserves to meet its obligations. At the end of the reporting period, the charity held reserves of £66,403; £27,789 of this balance is restricted for the purpose of the rebuilding of the pavilion or the planned extension of the building to incorporate a storage area. The balance is reviewed regularly and has historically been used to contribute to pavilion, playing field and sports club activities. The balance is expected to be committed to new or existing projects in the 12 to 18 month period following the financial year end. There are no reserves that can only be realised by disposing of a fixed asset or programme related investment.

Pavilion renovation project

In July 2021, the pavilion building was destroyed by a fire. The charity with the support of Silchester Parish Council has worked to secure grants and donations in addition to the insurance settlement to enable the renovation work to be completed. The refurbished pavilion was formally opened in July 2024.

Further building work has been approved to enable the charity to build an extension to the pavilion to allow it to store the equipment and machinery that is used by the charity and the local football and cricket clubs. This work is expected to be completed in the summer of 2025.

Silchester Sports Pavilion Charity

Trustees' Report

Risk of Liability

The Charity takes all reasonable steps deemed appropriate to ensure that health and safety risks are identified and assessed for all events.

The annual report was approved by the Trustees of the Charity on 28th May 2025 and signed on its behalf by:

Peter Howells
Chairman & Trustee

Silchester Sports Pavilion Charity

Statement of Trustees' Responsibilities

The Trustees are responsible for preparing the Trustees' report and the financial statements in accordance with the United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice) and applicable law and regulations.

The law applicable to charities requires the Trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the Charity and of the incoming resources and application of resources of the Charity for that period. In preparing these financial statements, the Trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the Charity will continue in business.

The Trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the Charity and enable them to ensure that the financial statements comply with the Charities Act 2011, the applicable Charities (Accounts and Reports) Regulations, and the provisions of the constitution. The Trustees are also responsible for safeguarding the assets of the Charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Approved by the Trustees of the Charity on 28th May 2025 and signed on its behalf by:

Peter Howells
Chairman & Trustee

Silchester Sports Pavilion Charity

Independent Examiner's Report to the Trustees of Silchester Sports Pavilion Charity

I report on the accounts of the Charity for the year ended 31 March 2025 which are set out on pages 6 to 14.

Respective responsibilities of Trustees and examiner

The Trustees are responsible for the preparation of the accounts. The Trustees consider that an audit is not required for this year under section 144(2) of the Charities Act 2011 (the 2011 Act) and that an independent examination is needed.

It is my responsibility to:

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

Basis of independent examiner's report

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

Independent examiner's statement

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

(1)

- which gives me reasonable cause to believe that in any material respect the requirements:
- to keep accounting records in accordance with section 130 of the Charities Act 2011; and
- to prepare accounts which accord with the accounting records and comply with the accounting requirements of the 2011 Act have not been met; or

(2)

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

Scott Broadhead FCCA
Independent Examiner

Maids Moreton
Buckingham

Date: 4th May 2025

Silchester Sports Pavilion Charity

Statement of Financial Activities for the Year Ended 31 March 2025

| | Unrestricted Funds £ | Restricted Funds £ | Total 2025 £ | Unrestricted Funds £ | Restricted Funds £ | Total 2024 £ |
|------------------------------------|----------------------------|--------------------------|--------------------|----------------------------|--------------------------|--------------------|
| Income from: | | | | | | |
| Grant income | | 13,784 | 13,784 | 41,616 | 139,316 | 180,932 |
| Other trading activities | 29,161 | | 29,161 | 7,059 | 0 | 7,059 |
| Total Income | 29,161 | 13,784 | 42,945 | 48,675 | 139,316 | 187,992 |
| Expenditure on: | | | | | | |
| Raising funds | (31,116) | | (31,116) | (8,107) | | (8,107) |
| Charitable activities | | (64,867) | (64,867) | | (60,444) | (60,444) |
| Total Expenditure | (31,116) | (64,867) | (95,983) | (8,107) | (60,444) | (68,550) |
| Net movement in funds | (1,955) | (51,083) | (53,038) | 40,569 | 78,873 | 119,441 |
| Reconciliation of funds | | | | | | |
| Total funds brought forward | 40,569 | 78,873 | 119,441 | 0 | 0 | 0 |
| Total funds carried forward | 38,614 | 27,789 | 66,403 | 40,569 | 78,873 | 119,441 |

Silchester Sports Pavilion Charity
Balance Sheet as at 31 March 2025
(Registration number: 1203096)

| | 2025 | 2024 |
|--|---------------|----------------|
| | £ | £ |
| Fixed Assets | - | - |
| Current Assets | | |
| Cash at bank | 64,527 | 117,231 |
| Debtors | 2,776 | 2,209 |
| Stock | 67,303 | 119,440 |
| Creditors - amounts falling due within one year | (900) | |
| Net current assets | 66,403 | 119,441 |
| Total assets less current liabilities | 66,403 | 119,441 |
| Unrestricted funds | | |
| General fund | 38,614 | 40,569 |
| Restricted funds | | |
| Other fund | 27,789 | 78,873 |
| | 66,403 | 119,441 |

The financial statements were approved by the Trustees and authorised for issue on 28th May 2025 and signed on their behalf by.

Peter Howells
Chairman & Trustee

Silchester Sports Pavilion Charity

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

Accounting policies

Statement of compliance

The financial statements have been prepared in accordance with 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 2015) - (**Charities SORP (FRS 102)**), the **Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)** and the **Charities Act 2011**.

Basis of preparation

The Charity meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy notes.

Exemption from preparing a cash flow statement

The Charity opted to early adopt Bulletin 1 published on 2 February 2016 and have therefore not included a cash flow statement in these financial statements.

Going concern

The Trustees consider that there are no material uncertainties about the Charity's ability to continue as a going concern.

Income and endowments

Voluntary income including donations, gifts, legacies and grants that provide core funding or are of a general nature is recognised when the Charity has entitlement to the income, it is probable that the income will be received, and the amount can be measured with sufficient reliability.

Expenditure

All expenditure is recognised once there is a legal or constructive obligation to that expenditure, it is probable settlement is required and the amount can be measured reliably. All costs are allocated to the applicable expenditure heading that aggregate similar costs to that category. Where costs cannot be directly attributed to particular headings they have been allocated on a basis consistent with the use of resources and depreciation charges allocated on the portion of the asset's use.

Raising funds

These are costs incurred in attracting voluntary income, the management of investments and those incurred in trading activities that raise funds.

Charitable activities

Charitable expenditure comprises those costs incurred by the Charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.

Silchester Sports Pavilion Charity

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

Grant provisions

Provisions for grants are made when the intention to make a grant has been communicated to the recipient but there is uncertainty about either the timing of the grant or the amount of grant payable.

Support costs

Support costs include central functions and have been allocated to activity cost categories on a basis consistent with the use of resources, for example, allocating property costs by floor areas, or per capita, staff costs by the time spent and other costs by their usage.

Governance costs

These include the costs attributable to the Charity's compliance with constitutional and statutory requirements, including audit, strategic management and Trustees' meetings and reimbursed expenses.

Taxation

The Charity is considered to pass the tests set out in Paragraph 1 Schedule 6 of the Finance Act 2010 and therefore it meets the definition of a charitable company for UK corporation tax purposes. Accordingly, the Charity is potentially exempt from taxation in respect of income or capital gains received within categories covered by Chapter 3 Part 11 of the Corporation Tax Act 2010 or Section 256 of the Taxation of Chargeable Gains Act 1992, to the extent that such income or gains are applied exclusively to charitable purposes.

Tangible fixed assets

Individual fixed assets costing £500 or more are initially recorded at cost, less any subsequent accumulated depreciation and subsequent accumulated impairment losses.

Depreciation and amortisation

Depreciation is provided on tangible fixed assets so as to write off the cost or valuation, less any estimated residual value, over their expected useful economic life.

Stock

Any stock is valued at the lower of cost or net realisable value. The stock is recorded net of any provision.

Cash and cash equivalents

Cash and cash equivalents comprise cash on hand amounts only.

Borrowings

The Charity has no borrowings.

SILCHESTER SPORTS PAVILION CHARITY

England & Wales - Charity number 1203096

Accounts

Charity registration number: 1203096

Silchester Sports Pavilion Charity

Annual Report and Financial Statements

for the Year Ended 31 March 2024

Silchester Sports Pavilion Charity

Reference and Administrative Details

Trustees

P Davis (appointed 16 May 2023)
R Eldridge (appointed 18 July 2024)
P Evans (appointed 16 May 2023)
P Hearn (appointed 16 May 2023)
P Howells (appointed 16 May 2023)
R Westwood (appointed 16 May 2023)
A Young (appointed 16 May 2023, resigned 12 November 2024)

Registered Office

Silchester Sports Pavilion
Pamber Road
Silchester
Reading
RG7 2PH

Bankers

HSBC Bank

Charity Registration Number

1203096

Website

www.silchesterpavilion.org

Independent Examiner

Scott Broadhead
Maids Moreton
Buckingham

Silchester Sports Pavilion Charity

Trustees' Report

The Trustees present the annual report together with the financial statements of Silchester Sports Pavilion Charity, registered charity number 1203096 ("the Charity") for the year ended 31 March 2024.

The appointed trustees (the "Trustees") have adopted the provisions of the Statement of Recommended Practice ("SORP") 'Accounting and Reporting by Charities' issued in March 2005.

The Charity is controlled by its governing document, a deed of trust, and constitutes a charitable incorporated organisation (CIO).

The Charity is controlled by its governing constitution adopted on 16 March 2023.

Mission Statement

The promotion of community participation in healthy recreation for the benefit of the residents of Silchester by the provision and maintenance of facilities for the playing of football, cricket and any other amateur sports.

Objectives, strategies and activities

To further or benefit the residents of Silchester and the neighbourhood, 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.

In furtherance of these objectives but not otherwise, the trustees shall have power to establish or secure the establishment of a community centre and to maintain or manage or co-operate with any statutory authority in the maintenance and management of such a centre for activities promoted by the charity in furtherance of the above objectives.

Clubs and events supported by the charity include:

- Silchester football clubs – senior and youth teams
- Silchester cricket clubs – Saturday and Sunday League, Children's All-Stars and Dynamos
- Run Silchester – an annual fun-run event featuring courses of 2.5, 5 and 7 miles.

Public benefit

The Charity's activities benefit the public by the provision of a community resource in the form of the pavilion building. The Trustees have considered that this complies with the Charities Commission guidance on public benefit.

The Trustees confirm that they have complied with the requirements of section 4 of the Charities Act 2011 to have due regard to the public benefit guidance published by the Charity Commission for England and Wales.

Structure, governance and management

The Charity meets formally on at least 4 occasions annually. The positions of Chair, Secretary and Treasurer are elected on an annual basis. Additional 'ordinary' members can be co-opted during the year, nominees to the board of Trustees are made and confirmed annually. Only members of the Board of Trustees are empowered to make binding decisions as set out in the constitution.

Cash flow risk

The Charity and its trustees ensure that any terms of engagement with external parties do not present an onerous risk.

Reserves Policy

The policy of the Charity is to have at all times sufficient reserves to meet its obligations. At the end of the reporting period, the charity held reserves of £119,441; £78,873 of this balance is restricted to the purpose of the rebuilding of the pavilion or the planned extension of the building to incorporate a storage area. The balance is reviewed regularly and has historically been used to contribute to pavilion, playing field and sports club activities. The balance is expected to be committed to new or existing projects in the 12 to 18 month period following the financial year end. There are no reserves that can only be realised by disposing of a fixed asset or programme related investment.

Pavilion renovation project

In July 2021, the pavilion building was destroyed by a fire. The charity with the support of Silchester Parish Council has worked to secure grants and donations in addition to the insurance settlement to enable the renovation work to be completed. The refurbished pavilion was formally opened in July 2024.

Further building work has been approved to enable the charity to build an extension to the pavilion to allow it to store the equipment and machinery that is used by the charity and the local football and cricket clubs. This work is expected to be completed in the summer of 2025.

Silchester Sports Pavilion Charity

Trustees' Report

Risk of Liability

The Charity takes all reasonable steps deemed appropriate to ensure that health and safety risks are identified and assessed for all events.

The annual report was approved by the Trustees of the Charity on 5th March 2025 and signed on its behalf by:

Peter Howells
Chairman & Trustee

Silchester Sports Pavilion Charity

Statement of Trustees' Responsibilities

The Trustees are responsible for preparing the Trustees' report and the financial statements in accordance with the United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice) and applicable law and regulations.

The law applicable to charities requires the Trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the Charity and of the incoming resources and application of resources of the Charity for that period. In preparing these financial statements, the Trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the Charity will continue in business.

The Trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the Charity and enable them to ensure that the financial statements comply with the Charities Act 2011, the applicable Charities (Accounts and Reports) Regulations, and the provisions of the constitution. The Trustees are also responsible for safeguarding the assets of the Charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Approved by the Trustees of the Charity on 5th March 2025 and signed on its behalf by:

Peter Howells
Chairman & Trustee

Silchester Sports Pavilion Charity

Independent Examiner's Report to the Trustees of Silchester Sports Pavilion Charity

I report on the accounts of the Charity for the year ended 31 March 2024 which are set out on pages 6 to 14.

Respective responsibilities of Trustees and examiner

The Trustees are responsible for the preparation of the accounts. The Trustees consider that an audit is not required for this year under section 144(2) of the Charities Act 2011 (the 2011 Act) and that an independent examination is needed.

It is my responsibility to:

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

Basis of independent examiner's report

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

Independent examiner's statement

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

(1)

- which gives me reasonable cause to believe that in any material respect the requirements:
- to keep accounting records in accordance with section 130 of the Charities Act 2011; and
- to prepare accounts which accord with the accounting records and comply with the accounting requirements of the 2011 Act have not been met; or

(2)

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

Scott Broadhead FCCA
Independent Examiner

Maids Moreton
Buckingham

Date: 4th March 2025

Silchester Sports Pavilion Charity

Statement of Financial Activities for the Year Ended 31 August 2023

| | Unrestricted Funds £ | Restricted Funds £ | Total 2024 £ |
|--------------------------------|----------------------------|--------------------------|--------------------|
| Income from: | | | |
| Grant income | 41,616 | 139,316 | 180,932 |
| Other trading activities | 7,059 | 0 | 7,059 |
| Total Income | 48,675 | 139,316 | 187,992 |
| Expenditure on: | | | |
| Raising funds | (8,107) | | (8,107) |
| Charitable activities | | (60,444) | (60,444) |
| Total Expenditure | (8,107) | (60,444) | (68,550) |
| Net movement in funds | 40,569 | 78,873 | 119,441 |
| Reconciliation of funds | | | |
| Total funds brought forward | 0 | 0 | 0 |
| Total funds carried forward | 40,569 | 78,873 | 119,441 |

Silchester Sports Pavilion Charity
Balance Sheet as at 31 March 2024
(Registration number: 1203096)

| | 2024 |
|--|------------------------------|
| | £ |
| Fixed Assets | <hr/> |
| | - |
| Current Assets | |
| Cash at bank | 117,231 |
| Debtors | 2,209 |
| Stock | <hr/> |
| | 119,440 |
| Creditors - amounts falling due within one year | <hr/> |
| Net current assets | 119,441 |
| | <hr/> |
| Total assets less current liabilities | <u><u>119,441</u></u> |
| Unrestricted funds | |
| General fund | 40,569 |
| Restricted funds | |
| Other fund | 78,873 |
| | <hr/> |
| | <u><u>119,441</u></u> |

The financial statements were approved by the Trustees and authorised for issue on 5th March 2025 and signed on their behalf by.

Peter Howells
Chairman & Trustee

Silchester Sports Pavilion Charity

Notes to the Financial Statements for the Year Ended 31 March 2024

Accounting policies

Statement of compliance

The financial statements have been prepared in accordance with 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 2015) - (**Charities SORP (FRS 102)**), the **Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)** and the **Charities Act 2011**.

Basis of preparation

The Charity meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy notes.

Exemption from preparing a cash flow statement

The Charity opted to early adopt Bulletin 1 published on 2 February 2016 and have therefore not included a cash flow statement in these financial statements.

Going concern

The Trustees consider that there are no material uncertainties about the Charity's ability to continue as a going concern.

Income and endowments

Voluntary income including donations, gifts, legacies and grants that provide core funding or are of a general nature is recognised when the Charity has entitlement to the income, it is probable that the income will be received, and the amount can be measured with sufficient reliability.

Expenditure

All expenditure is recognised once there is a legal or constructive obligation to that expenditure, it is probable settlement is required and the amount can be measured reliably. All costs are allocated to the applicable expenditure heading that aggregate similar costs to that category. Where costs cannot be directly attributed to particular headings they have been allocated on a basis consistent with the use of resources and depreciation charges allocated on the portion of the asset's use.

Raising funds

These are costs incurred in attracting voluntary income, the management of investments and those incurred in trading activities that raise funds.

Charitable activities

Charitable expenditure comprises those costs incurred by the Charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.

Silchester Sports Pavilion Charity

Notes to the Financial Statements for the Year Ended 31 August 2023

Grant provisions

Provisions for grants are made when the intention to make a grant has been communicated to the recipient but there is uncertainty about either the timing of the grant or the amount of grant payable.

Support costs

Support costs include central functions and have been allocated to activity cost categories on a basis consistent with the use of resources, for example, allocating property costs by floor areas, or per capita, staff costs by the time spent and other costs by their usage.

Governance costs

These include the costs attributable to the Charity's compliance with constitutional and statutory requirements, including audit, strategic management and Trustees' meetings and reimbursed expenses.

Taxation

The Charity is considered to pass the tests set out in Paragraph 1 Schedule 6 of the Finance Act 2010 and therefore it meets the definition of a charitable company for UK corporation tax purposes. Accordingly, the Charity is potentially exempt from taxation in respect of income or capital gains received within categories covered by Chapter 3 Part 11 of the Corporation Tax Act 2010 or Section 256 of the Taxation of Chargeable Gains Act 1992, to the extent that such income or gains are applied exclusively to charitable purposes.

Tangible fixed assets

Individual fixed assets costing £500 or more are initially recorded at cost, less any subsequent accumulated depreciation and subsequent accumulated impairment losses.

Depreciation and amortisation

Depreciation is provided on tangible fixed assets so as to write off the cost or valuation, less any estimated residual value, over their expected useful economic life.

Stock

Any stock is valued at the lower of cost or net realisable value. The stock is recorded net of any provision.

Cash and cash equivalents

Cash and cash equivalents comprise cash on hand amounts only.

Borrowings

The Charity has no borrowings.