

# WOMBWELL MAIN COMMUNITY AND SPORTING ASSOCIATION C.I.O

England & Wales · Charity number 1153248

## Details

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**Status** Registered

**Legal form** CIO

**Registered** 2013-08-06

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

## Contact

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**Address** Wombwell Main C&SA  
Windmill Road  
Wombwell  
Barnsley  
South Yorkshire  
S73 8PW

**Phone** 01226211123

**Email** [wombwellmaincommittee@gmail.com](mailto:wombwellmaincommittee@gmail.com)

**Website** [www.wombwellmaincsa.co.uk](http://www.wombwellmaincsa.co.uk)

## Activities

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**Objects:** 1.1 TO FURTHER OR BENEFIT THE RESIDENTS OF WOMBWELL AND THE SURROUNDING NEIGHBOURHOODS, 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 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. 1.2 THE PROMOTION OF COMMUNITY PARTICIPATION IN HEALTHY RECREATION IN PARTICULAR BY THE PROVISION OF FACILITIES FOR PLAYING CRICKET AND FOOTBALL.

**Activities:** User Groups currently using facilities: Junior and Senior Cricket Teams Junior and Senior Football Teams Pool Team Darts Team Karate Body Sculpt Keep Fit Slimming Group Junior and Senior Street

DanceOver 55's club NHS group morningCo-operate Meetings for local businessesPolling StationHire of community hall for family functions e.g weddings, christenings, birthdays.

## Classification

- **How:** Provides Buildings/facilities/open Space
- **What:** General Charitable Purposes, Amateur Sport, Recreation
- **Who:** Children/young People, Elderly/old People, Other Charities Or Voluntary Bodies, The General Public/mankind

## Geography

- Barnsley

## Finances

Period end	Income	Expenditure	Assets	Employees
2025-03-31	£344,946	£361,931	-	-
2024-03-31	£371,833	£369,062	-	-
2023-03-31	£377,482	£372,365	-	-
2022-03-31	£429,615	£332,481	-	-
2021-03-31	£159,396	£159,423	-	-

## Trustees

Name	Role	Appointed
CAROLE CAMPLIN		2015-05-08
Craig Bond		2022-02-24
Gary Ogden		2022-06-07
Owen Dixon		2022-02-24

**WOMBWELL MAIN COMMUNITY AND SPORTING ASSOCIATION C.I.O**

England & Wales - Charity number 1153248

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# Accounts

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Registered Charity No: 1153248

**WOMBWELL MAIN COMMUNITY AND SPORTING  
ASSOCIATION C.I.O.**

**REPORT AND ACCOUNTS**

**YEAR ENDED 31 MARCH 2025**

**WOMBWELL MAIN COMMUNITY AND SPORTING ASSOCIATION C.I.O.**

**REPORT AND ACCOUNTS**

**YEAR ENDED 31 MARCH 2025**

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**WOMBWELL MAIN COMMUNITY AND SPORTING ASSOCIATION C.I.O.**

**LEGAL AND ADMINISTRATIVE INFORMATION**

**YEAR ENDED 31 MARCH 2025**

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**Full Name:** **WOMBWELL MAIN COMMUNITY & SPORTING ASSOCIATION C.I.O.**

**Registered Charity Number:** 1153248

**Principal Address:** Windmill Road  
Wombwell  
Barnsley  
South Yorkshire  
S73 8PW

**Trustees:** C Bond  
C Camplin  
O Dixon  
G Ogden

**Bankers:** Virgin Money  
1a Peel Square  
Barnsley  
South Yorkshire  
S70 2PL

**Independent Examiner:** Steph Tolson  
Community Accountant  
Barnsley CVS  
23 Queens Road  
Barnsley  
S71 1AN

The Trustees present their report and accounts for the period 01 April 2024 to 31 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).

### **Structure, governance and management**

Wombwell Main Community & Sporting Association C.I.O. is a Charitable Incorporated Organisation (CIO), registered with the Charity Commission and governed by its constitution, dated 06 August 2013.

Membership of the CIO is open to anyone who is interested in furthering its purposes and, who by applying for membership, has indicated agreement to become a member and accept the duties of membership. A member may be an individual, a corporate body, or an individual representing an organisation that is not incorporated. The liability of each member in the event of winding-up is limited to a sum not exceeding £1.

The affairs of the charity are managed on a day to day basis by the trustees, who may exercise all the powers of the CIO.

The trustees who served during the year are listed on page 3 of this report.

### **Appointment of Trustees**

In accordance with the terms of the constitution, there must be at least three charity trustees. If the number falls below this minimum, the remaining trustees can act only to call a meeting of the trustees or appoint a new trustee. There is no maximum number of charity trustees that may be appointed to the CIO. Trustees are appointed at the Annual General Meeting by a decision of the members.

Each new trustee is given a copy of the constitution and the latest trustee's annual report and accounts, on or before appointment.

### **Risk Management**

The trustees have ultimate responsibility for identifying and managing risk. A major risk is failure to bring in sufficient income to cover the outgoing costs of running the centre. This is managed by close financial scrutiny throughout the year and event planning to raise sufficient income. For other areas the charity has policies and procedures in place to manage or lessen the effects of potential risks.

### **Charitable aims and objectives**

The objects of the charity are:

To further or benefit the residents of Wombwell and the surrounding neighbourhoods, 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 leisure time occupation with the objective of improving the conditions of life for the residents.

In furtherance of these objects the trustees 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.
- The promotion of community participation in healthy recreation in particular by the provision of facilities for playing cricket and football.

### **Activities undertaken for the public benefit**

In shaping the objectives for the year, the trustees have paid due regard to the public benefit guidance published by the Charity Commission, ensuring that the community centre's activities align with charitable purposes and benefit the wider public.

The community hall and its surrounding grounds have now served the local area for over 20 years. During the current reporting period, the trustees have focused on building upon previous investment by further improving how the facilities are used and accessed. The enhancements made in recent years are beginning to support increased engagement, with a broader range of user groups making use of the hall and grounds. This has been underpinned by a programme of community-focused fundraising activities, including family fun days, live music events, raffles, quiz nights, room hires, and membership subscriptions.

While positive progress continues to be made, the trustees recognise that further development is required to fully realise the hall's potential. Fundraising therefore remains a key priority for the coming year, with ongoing grant applications, external funding opportunities, and volunteer-led initiatives planned to support continued improvement of the facilities and expansion of community activities.

User Groups currently using our facilities are:

- Junior and Senior Cricket Teams – 4 in total
- Junior and Senior Football Teams – 14 in total
- Pool Team
- Darts Team
- Karate
- Keep Fit
- Over 55's club tea morning
- Corporate Meetings for local businesses
- Polling Station
- Hire of community hall for family functions e.g. weddings, christenings, birthdays.

In addition to this we have held functions for members and their families i.e.

- Halloween Party
- Christmas Party
- Easter Party
- Summer Fete
- Quiz nights
- Sports evenings

### **Activities and Achievements during the year**

The community centre has continued to provide activities and events designed to appeal to people of all ages, catering to the varied interests of local residents as well as visitors from the surrounding area. The hall remains an important community asset and continues to be used as a hireable space, generating income to support its ongoing operation. A wide range of events has been delivered to encourage engagement across different age groups.

The trustees note, however, that regular group bookings have declined in the period following the COVID-19 pandemic, with some long-standing classes, including fitness and body sculpt sessions, relocating away from the premises. While a number of groups have made short-term use of the facilities, securing long-term user groups remains an area of ongoing review and focus.

Over recent years, the committee has evolved from a role largely centred on fundraising to one focused on the active management, maintenance, and development of the building. This transition has presented challenges, particularly as some grant funding streams previously accessed are no longer available. Despite this, the trustees continue to explore new funding opportunities and have embraced the learning required to ensure the centre remains financially stable and sustainable.

Additional income continues to be generated through the organisation of well-supported community events, including sporting competitions, junior fun days, cricket tournaments, and football knockout events.

The continued operation and development of the community centre is made possible through the commitment and hard work of its unpaid trustees, volunteers, and supporters. Their ongoing contribution remains vital to the success and sustainability of the centre.

### **Events after the end of the reporting period:**

As discussed during monthly trustee meetings, the running costs of the community centre continue to rise, particularly due to the ongoing responsibility for maintaining both the buildings and the surrounding playing fields. A specific area of concern is the increase in utility contracts, most notably for electricity. The committee continue to explore funding for solar panels ensuring the association is greener and cutting electricity charges.

The trustees are also mindful of the continued impact of the cost-of-living pressures on users of the centre. Reduced discretionary spending may affect attendance and participation levels, which, when combined with rising operating costs, presents an ongoing financial challenge. The trustees continue to monitor this closely and will adapt financial and operational plans as required to maintain the centre's stability and sustainability.

In parallel, discussions continue with Barnsley Metropolitan Borough Council regarding suitable venues for the club's junior football teams. Due to the growth of the junior section, not all teams are able to play at Wombwell Main's home ground, resulting in additional costs to hire alternative facilities. Ongoing engagement with the council regarding the potential use of Mitchell's and Darfield ground as an additional venue is expected to reach a positive outcome during mid-2025.

### **The Charity's policy on reserves**

The trustees recognise the need to keep reserves at a level which will give the organisation stability to enable it to continue to operate in the future and meet all statutory obligations in the event of winding up. The trustees aim to maintain a general reserve in the region of £20,000 to £30,000 at any one time. At the year end the actual level of reserves held, represented by unrestricted funds, was a deficit of £1,078 (2024: surplus of £21,213). This position reflects

increased operating costs and outstanding creditor balances at the year end, resulting in limited free reserves available to the Club.

The Committee recognises that the current level of reserves increases financial risk, particularly in relation to short-term cash flow and the ability to meet liabilities as they fall due. As such, improving financial resilience has been identified as a key priority for the current financial year.

The Committee is actively reviewing opportunities to strengthen the Club's financial position, including improving cash flow management, reviewing membership and subscription structures, increasing income generation from events and activities, and identifying additional fundraising and commercial opportunities. The Committee will continue to monitor reserves regularly and take appropriate action to rebuild reserves towards the stated policy range.

### **Related parties**

Related party transactions are noted on page 13 (note 8).

### **Trustees responsibilities for the financial statements**

Law applicable to charities in England & Wales requires the trustees to prepare financial statements for each financial year which give a true and fair view of the charity's financial activities during the year and of its financial position at the end of the year. In preparing financial statements giving a true and fair view, the trustees should follow best practice and:

- 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;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

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 and applicable accounting standards. They 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.

### **Financial Position**

The financial statements are set out in pages 9 to 14. The Statement of Financial Activities shows a deficit for the year of £46,026 (2024: surplus of £2,771). Total funds at the year end stand at £260,345 (2024: £306,371). Total funds include Fixed Assets of £261,423, balances remaining on restricted grants of £0 and a negative general reserve of £1,078.

The trustees declare that they have approved the report above.

Signed on behalf of the charity's trustees:

Signed: 

Date: 23 January 2026

**Craig Bond, Trustee**

INDEPENDENT EXAMINER'S REPORT

YEAR ENDED 31 MARCH 2025

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I report on the accounts of the charity, which are set out on pages 9 to 14.

**Respective responsibilities of trustees and examiner**

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

It is my responsibility to:

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

The charity's gross income exceeded £250,000 in the financial year. I am qualified to undertake the examination, being an Associate Member of the Chartered Institute of Management Accountants.

**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 you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently no opinion is given as to whether the accounts present a 'true and fair view' and the report is limited to those matters set out in the statement below.

**Independent examiner's statement**

In connection with my examination, no material matters have come to my attention which gives me cause to believe that in, any material respect:

- the accounting records were not kept in accordance with section 130 of the Charities Act; or
- the accounts did not accord with the accounting records; or
- the accounts did not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a 'true and fair' view which is not a matter considered as part of an independent examination.

I have 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.

Signed:



Date: 23 January 2026

Steph Tolson, ACMA  
Barnsley CVS  
23 Queens Road, Barnsley, S71 1AN

**WOMBWELL MAIN COMMUNITY AND SPORTING ASSOCIATION C.I.O.**

**STATEMENT OF FINANCIAL ACTIVITIES**

**YEAR ENDED 31 MARCH 2025**

	Note	Unrestricted Funds £	Designated Funds £	Restricted Funds £	Total 2025 £	Total 2024 £
<b>Income</b>						
Donations & fundraising		5,984	-	-	5,984	26,351
Grants received	2	-	-	4,266	4,266	6,766
Membership		2,984	-	-	2,984	3,517
Hire income		3,215	-	-	3,215	3,155
Bar income		321,555	-	-	321,555	327,716
Sport - football		3,122	-	-	3,122	-
Sport - cricket		825	-	-	825	1,867
Profit on sale of asset		990	-	-	990	-
Other income		2,005	-	-	2,005	2,461
<b>Total income</b>		<b>340,680</b>	<b>-</b>	<b>4,266</b>	<b>344,946</b>	<b>371,833</b>
<b>Expenditure</b>						
Staff costs	6	112,940	-	-	112,940	104,219
Bar costs		156,350	-	-	156,350	166,378
Premises costs		42,179	-	-	42,179	31,035
Equipment		3,405	-	-	3,405	4,081
Grounds maintenance		11,770	-	6,772	18,542	11,071
Sport - football		3,938	-	-	3,938	1,349
Sport - cricket		2,325	-	-	2,325	2,889
Entertainment/events		21,837	-	-	21,837	14,334
Fundraising costs		2,539	-	-	2,539	2,693
Advertising & publicity		126	-	-	126	167
Admin costs		3,200	-	-	3,200	3,911
Stocktaker fees		-	-	-	-	117
Accountancy	9	1,250	-	-	1,250	1,050
Bank charges		72	-	-	72	57
Depreciation		-	22,269	-	22,269	23,211
Miscellaneous/other		-	-	-	-	2,500
<b>Total expenditure</b>		<b>361,931</b>	<b>22,269</b>	<b>6,772</b>	<b>390,972</b>	<b>369,062</b>
<b>Net Income/(Expenditure)</b>		<b>(21,251)</b>	<b>(22,269)</b>	<b>(2,506)</b>	<b>(46,026)</b>	<b>2,771</b>
Total funds brought forward		21,213	282,652	2,506	306,371	303,600
Fund transfers	12	(1,040)	1,040	-	-	-
<b>Total Funds Carried Forward</b>		<b>(1,078)</b>	<b>261,423</b>	<b>-</b>	<b>260,345</b>	<b>306,371</b>

The Statement of Financial Activities includes all gains and losses recognised in the year.

Prior year income includes restricted grants of £6,766. All other prior year income is unrestricted.

Prior year expenditure includes depreciation of £23,211 allocated to designated funds and £4,260 from restricted funds (£1,760 Ground Maintenance and £2,500 Other). All other prior year expenditure is unrestricted.

The Designated Funds are the Fixed Assets held by the charity.

**WOMBWELL MAIN COMMUNITY AND SPORTING ASSOCIATION C.I.O.**

**BALANCE SHEET**

**AS AT 31 MARCH 2025**

	Note	£	2025 £	£	2024 £
<b>Fixed assets</b>					
Tangible Fixed Assets	3		261,423		282,652
<b>Current assets</b>					
Stock		3,136		4,400	
Debtors	4	-		4,014	
Cash at bank and in hand		<u>11,137</u>		<u>26,737</u>	
Total current assets		14,273		35,151	
<b>Current liabilities</b>					
Creditors	5	<u>(15,351)</u>		<u>(11,432)</u>	
Amounts falling due within one year			(1,078)		23,719
Net current assets					
			<u>260,345</u>		<u>306,371</u>
<b>Net assets</b>					
<b>Funds of the charity</b>					
Unrestricted funds	11		(1,078)		21,213
Designated funds (Fixed Assets)			261,423		282,652
Restricted funds			-		2,506
<b>Total funds</b>			<u>260,345</u>		<u>306,371</u>

The trustees declare that they have approved the accounts above.  
Signed on behalf of the charity's trustees:



Date: 23 January 2025

**Craig Bond, Trustee**

## 1. Accounting policies

### Basis of the preparation of the accounts

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 (FRS102) (effective 1 January 2019) - (Charities SORP (FRS102)).

Wombwell Main Community And Sporting Association CIO meets the definition of a public benefit entity under FRS102. Assets and liabilities are initially recognised at historical cost or transaction value, unless otherwise stated in the relevant accounting policy note(s).

Income and expenditure has been analysed in the accounts using natural classification, in accordance with the provisions of Section 4.6, SORP 2019 (smaller charities). The charity also meets the requirements for exemption from preparing a statement of cash flows.

### Going Concern note

After reviewing the charity's forecasts and projections and its reserves, the trustees have reasonable expectation that the charity has adequate resources to continue in operation for the 12 month period, from the date of the signing of these accounts. No material uncertainties exist and the trustees therefore deem it appropriate to adopt the Going Concern basis in the preparation of these accounts.

### Incoming resources

All material incoming resources have been included in the Statement of Financial Activities when the charity is entitled to the income, when any performance conditions attached are met, when it is probable that the income will be received and when the amount can be measured reliably.

### Donated goods and services

Donated facilities and services are recognised in the accounts, at the amount the charity would pay in the open market for a service equivalent to that being donated, when the charity would otherwise have purchased them and the value can be measured reliably.

Donated goods for the charity's own use are recognised as income, at their fair value.

The contribution of general volunteers is not recognised as income in the charity accounts.

### Resources Expended

All expenditure is included on an accruals basis and is recognised as a liability is incurred.

### Tangible Fixed Assets

Tangible fixed assets, with a cost exceeding £1,000, are capitalised and depreciated over their expected useful lives. The following rates apply:

Equipment, Fixtures & Fittings -	20% on a straight line basis
Leasehold Improvements -	5% on a straight line basis

### Taxation

Wombwell Main Community And Sporting Association CIO is a registered charity and is exempt from UK corporation tax on income from its charitable activities.

NOTES TO THE FINANCIAL STATEMENTS continued

FOR THE YEAR ENDED 31 MARCH 2025

Funds Structure

The charity maintains a general unrestricted fund which represents funds which are expendable at the discretion of the trustees in furtherance of the objects of the charity.

Restricted funds have been provided to the charity for particular purposes and may only be spent for the purposes for which they were given. Any balance remaining outstanding on a restricted fund at the end of the year is carried forward as a balance on that fund, unless permission has been given by the funder to remove the restriction on the balance outstanding.

Funds relating to capital expenditure are transferred to a designated fund against which depreciation is charged.

**2. Grants received**

	2025	2024
	£	£
BMBC Ward Alliance	-	2,500
Football Foundation	4,266	4,266
	<u>4,266</u>	<u>6,766</u>

**3. Fixed Assets**

	Leasehold Property Improvements	Equipment, Fixtures & Fittings	Total
	£	£	£
<b>Cost</b>			
Balance b/f - 01.04.24	364,523	37,012	401,535
Additions in year	4,550	-	4,550
Disposals	-	(5,850)	(5,850)
Balance c/f at 31.03.25	<u>369,073</u>	<u>31,162</u>	<u>400,235</u>
<b>Depreciation</b>			
Balance b/f - 01.04.24	93,377	25,506	118,883
Disposals	-	(2,340)	(2,340)
Charge for the year	18,454	3,815	22,269
Balance c/f at 31.03.25	<u>111,831</u>	<u>26,981</u>	<u>138,812</u>
<b>NBV at 31 March 2025</b>	<u>257,242</u>	<u>4,181</u>	<u>261,423</u>
NBV at 31 March 2024	<u>271,146</u>	<u>11,506</u>	<u>282,652</u>

NOTES TO THE FINANCIAL STATEMENTS *continued*

FOR THE YEAR ENDED 31 MARCH 2025

**4. Debtors**

	2025	2024
	£	£
Accrued income - Employment Allowance	-	4,014
	<u>-</u>	<u>4,014</u>

**5. Creditors**

	2025	2024
	£	£
Trade creditors	5,930	7,963
Accruals	1,250	1,050
PAYE liability	4,084	6
Pension liability	48	136
VAT liability	4,039	2,277
	<u>15,351</u>	<u>11,432</u>

**6. Staff costs and numbers**

	2025	2024
	£	£
Salaries cost	109,980	102,793
Employer NIC & Pensions	2,960	1,426
	<u>112,940</u>	<u>104,219</u>

Average number of staff employed during the year	10	10
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No individual employee received remuneration of more than £60,000.

**7. Trustee payments, benefits and expenses**

There were no payments, remuneration or benefits to trustees during this or in the previous accounting period.

**8. Related party transactions**

Payment of £240 was made to CRB Building Services, a business owned by the brother of Trustee C Bond in the period ending 31 March 2025, for work to the bar roof.  
(2024: £1,050)

**9. Independent Examination of accounts**

The cost of the independent examination and accountancy services for the year was £1,250 (2024: £1,050).

**10. Land & Buildings**

A 25 year lease exists between the charity and Barnsley Metropolitan Borough Council (BMBC), relating to the land at the Windmill Road site. Improvements to the leasehold property are recognised as fixed assets in the charity's accounts.

**11. Movement in funds**

	Opening balance £	Incoming resources £	(Resources expended) £	Fund Transfers £	Closing balance £
<b>Unrestricted funds</b>					
General Fund	21,213	340,680	(361,931)	(1,040)	(1,078)
	<b>21,213</b>	<b>340,680</b>	<b>(361,931)</b>	<b>(1,040)</b>	<b>(1,078)</b>
<b>Designated funds</b>					
Fixed Assets	282,652	-	(22,269)	1,040	261,423
	<b>282,652</b>	<b>-</b>	<b>(22,269)</b>	<b>1,040</b>	<b>261,423</b>
<b>Restricted funds</b>					
FF: Pitch improvement	2,506	4,266	(6,772)	-	-
	<b>2,506</b>	<b>4,266</b>	<b>(6,772)</b>	<b>-</b>	<b>-</b>
<b>TOTAL FUNDS</b>	<b>306,371</b>	<b>344,946</b>	<b>(390,972)</b>	<b>-</b>	<b>260,345</b>

**12. Fund transfers**

The following amounts were transferred to the designated fixed assets fund, to cover capital spend / disposals in accordance with the Fixed Asset policy.

- £4,550 – New cooling system for the cellar
- £(3,510) – NBV of John Deere Mower sold

**13. Restricted funds**

- Football Foundation – a grant towards the ongoing pitch improvement project.

**WOMBWELL MAIN COMMUNITY AND SPORTING ASSOCIATION C.I.O**

England & Wales - Charity number 1153248

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# Accounts

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Registered Charity No: 1153248

**WOMBWELL MAIN COMMUNITY AND SPORTING  
ASSOCIATION C.I.O.**

**REPORT AND ACCOUNTS**

**YEAR ENDED 31 MARCH 2024**

**WOMBWELL MAIN COMMUNITY AND SPORTING ASSOCIATION C.I.O.**

**REPORT AND ACCOUNTS**

**YEAR ENDED 31 MARCH 2024**

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**WOMBWELL MAIN COMMUNITY AND SPORTING ASSOCIATION C.I.O.**

**LEGAL AND ADMINISTRATIVE INFORMATION**

**YEAR ENDED 31 MARCH 2024**

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**Full Name:** **WOMBWELL MAIN COMMUNITY & SPORTING ASSOCIATION C.I.O.**

**Registered Charity Number:** 1153248

**Principal Address:** Windmill Road  
Wombwell  
Barnsley  
South Yorkshire  
S73 8PW

**Trustees:** C Bond  
C Camplin  
O Dixon  
G Ogden

**Bankers:** Virgin Money  
1a Peel Square  
Barnsley  
South Yorkshire  
S70 2PL

**Independent Examiner:** Steph Tolson  
Community Accountant  
BCVS Services Limited  
23 Queens Road  
Barnsley  
S71 1AN

**TRUSTEES' REPORT**

**YEAR ENDED 31 MARCH 2024**

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The Trustees present their report and accounts for the period 01 April 2023 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).

**Structure, governance and management**

Wombwell Main Community & Sporting Association C.I.O. is a Charitable Incorporated Organisation (CIO), registered with the Charity Commission and governed by its constitution, dated 06 August 2013.

Membership of the CIO is open to anyone who is interested in furthering its purposes and, who by applying for membership, has indicated agreement to become a member and accept the duties of membership. A member may be an individual, a corporate body, or an individual representing an organisation that is not incorporated. The liability of each member in the event of winding-up is limited to a sum not exceeding £1.

The affairs of the charity are managed on a day to day basis by the trustees, who may exercise all the powers of the CIO.

The trustees who served during the year are listed on page 3 of this report.

**Appointment of Trustees**

In accordance with the terms of the constitution, there must be at least three charity trustees. If the number falls below this minimum, the remaining trustees can act only to call a meeting of the trustees or appoint a new trustee. There is no maximum number of charity trustees that may be appointed to the CIO. Trustees are appointed at the Annual General Meeting by a decision of the members.

Each new trustee is given a copy of the constitution and the latest trustee's annual report and accounts, on or before appointment.

**Risk Management**

The trustees have ultimate responsibility for identifying and managing risk. A major risk is failure to bring in sufficient income to cover the outgoing costs of running the centre. This is managed by close financial scrutiny throughout the year and event planning to raise sufficient income. For other areas the charity has policies and procedures in place to manage or lessen the effects of potential risks.

**Charitable aims and objectives**

The objects of the charity are:

To further or benefit the residents of Wombwell and the surrounding neighbourhoods, 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 leisure time occupation with the objective of improving the conditions of life for the residents.

In furtherance of these objects the trustees 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.
- The promotion of community participation in healthy recreation in particular by the provision of facilities for playing cricket and football.

### **Activities undertaken for the public benefit**

In shaping the objectives for the year, the trustees have paid due regard to the public benefit guidance published by the Charity Commission, ensuring that the community centre's activities align with charitable purposes and benefit the wider public.

The community hall and its grounds have been a central part of the area for 20 years, though their full potential has not always been utilised. In the past financial year, significant improvements and refurbishments have been made with the goal of attracting new user groups and increasing community engagement with the facilities. These enhancements have been supported by a variety of fundraising efforts, including family fun days, open-air concerts featuring live bands, raffles, quiz nights, room hires, and membership fees.

While progress has been made, there are still considerable improvements needed. The fundraising efforts continue, with ongoing applications for funding being pursued, alongside volunteer-driven fundraising initiatives, to further develop the community hall and its offerings.

User Groups currently using our facilities are:

- Junior and Senior Cricket Teams – 4 in total
- Junior and Senior Football Teams – 14 in total
- Pool Team
- Darts Team
- Karate
- Keep Fit
- Over 55's club tea morning
- Corporate Meetings for local businesses
- Polling Station
- Hire of community hall for family functions e.g. weddings, christenings, birthdays.

### **Activities and Achievements during the year**

The community centre has continued in its activities to appeal to people of all ages, aiming to cater to the diverse interests of both local residents and visitors from surrounding areas. The hall's potential as a rental space, still frequently holds bookings increasing its income-generating capacity for the local community. This has been achieved through hosting a variety of events designed to offer engaging activities for all age groups. Unfortunately, we must note group bookings are down post Covid as keep fit classes and body sculpt have moved from the premises. Although other groups have used on a short-term basis, long term user groups continue to be reviewed.

While the committee has transitioned from a primarily fund-raising role to one centred on managing and developing the building, this shift has been a challenge. Some previous grant pots we have used are no longer available, but we continue to seek grants wherever possible. The voluntary trustees have embraced this learning curve, ensuring that the centre continues to thrive with healthy finances.

We continue to try and secure further funding by organizing popular events such as sports competitions, including gentlemen's sporting events, fun days for juniors, cricket tournaments, and football knockout competitions.

The continued success of the community centre owes much to the dedication of its unpaid members, volunteers, and funders, without whose support, the committee's work would not be possible.

**Events after the end of the reporting period:**

As discussed in our monthly meetings, the running costs of the community centre are rising, particularly with the additional responsibility of maintaining both the fields and the buildings. One area of concern is the utility contracts that are set to expire in 2024. We anticipate significant increases, especially in electricity bills, which are likely to affect our disposable income as we move into the 2024/25 financial year.

In addition to these cost increases, we are mindful of the potential impact of the cost-of-living crisis on customer spending. We may see a decline in the number of people visiting our facilities as individuals and families tighten their budgets. This, combined with the rising operating costs across various bills, presents a challenge that we will continue to monitor closely, adjusting our strategy as necessary to maintain financial stability.

We are working with BMBC on possible venues for our junior football teams. As this has grown to the current size most teams can not play at Wombwell Main's home address incurring charges to play elsewhere. We are currently in discussions with the Council about other venues such as Lundhill & Mitchell's, and Darfield grounds for use by our juniors under a lease agreement.

**The Charity's policy on reserves**

The trustees recognise the need to keep reserves at a level which will give the organisation stability to enable it to continue to operate in the future and meet all statutory obligations in the event of winding up. The trustees aim to maintain a general reserve in the region of £20,000 to £30,000 at any one time. At the year end the actual level of reserves held, represented by unrestricted funds, was £21,213 (2023: £7,977).

**Related parties**

Related party transactions are noted on page 13 (note 8).

**Trustees responsibilities for the financial statements**

Law applicable to charities in England & Wales requires the trustees to prepare financial statements for each financial year which give a true and fair view of the charity's financial activities during the year and of its financial position at the end of the year. In preparing financial statements giving a true and fair view, the trustees should follow best practice and:

- 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;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

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 and applicable accounting standards. They 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.

**Financial Position**

The financial statements are set out in pages 9 to 15. The Statement of Financial Activities shows a surplus for the year of £2,771 (2023: £5,117). Total funds at the year end stand at £306,371 (2023: £303,600).

Total funds include Fixed Assets of £282,652, balances remaining on restricted grants of £2,506 and a general reserve of £21,213.

The trustees declare that they have approved the report above.

Signed on behalf of the charity's trustees:

Signed:  Date: 27 January 2025

**Craig Bond, Trustee**

INDEPENDENT EXAMINER'S REPORT

YEAR ENDED 31 MARCH 2024

---

I report on the accounts of the charity, which are set out on pages 9 to 15.

**Respective responsibilities of trustees and examiner**

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

It is my responsibility to:

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

The charity's gross income exceeded £250,000 in the financial year. I am qualified to undertake the examination, being an Associate Member of the Chartered Institute of Management Accountants.

**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 you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently no opinion is given as to whether the accounts present a 'true and fair view' and the report is limited to those matters set out in the statement below.

**Independent examiner's statement**

In connection with my examination, no material matters have come to my attention which gives me cause to believe that in, any material respect:

- the accounting records were not kept in accordance with section 130 of the Charities Act; or
- the accounts did not accord with the accounting records; or
- the accounts did not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a 'true and fair' view which is not a matter considered as part of an independent examination.

I have 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.

Signed:



Date: 27 January 2025

Steph Tolson, ACMA  
BCVS Services Limited  
23 Queens Road, Barnsley, S71 1AN

**WOMBWELL MAIN COMMUNITY AND SPORTING ASSOCIATION C.I.O.**

**STATEMENT OF FINANCIAL ACTIVITIES**

**YEAR ENDED 31 MARCH 2024**

	Note	Unrestricted Funds £	Designated Funds £	Restricted Funds £	Total 2024 £	Total 2023 £
<b>Income</b>						
Donations & fundraising		26,351	-	-	26,351	9,349
Grants received	2	-	-	6,766	6,766	11,000
Membership		3,517	-	-	3,517	2,475
Hire income		3,155	-	-	3,155	3,555
Bar income		327,716	-	-	327,716	345,900
Sport - football		-	-	-	-	1,000
Sport - cricket		1,867	-	-	1,867	2,360
Other income		2,461	-	-	2,461	1,843
<b>Total income</b>		<b>365,067</b>	<b>-</b>	<b>6,766</b>	<b>371,833</b>	<b>377,482</b>
<b>Expenditure</b>						
Staff costs	6	104,219	-	-	104,219	100,387
Bar costs		166,378	-	-	166,378	174,845
Premises costs		31,035	-	-	31,035	34,842
Equipment		4,081	-	-	4,081	3,238
Grounds maintenance		9,311	-	1,760	11,071	14,718
Sport - football		1,349	-	-	1,349	1,727
Sport - cricket		2,889	-	-	2,889	3,279
Entertainment/events		14,334	-	-	14,334	13,752
Fundraising costs		2,693	-	-	2,693	455
Advertising & publicity		167	-	-	167	86
Admin costs		3,911	-	-	3,911	939
Stocktaker fees		117	-	-	117	800
Accountancy	9	1,050	-	-	1,050	900
Bank charges		57	-	-	57	77
Depreciation		-	23,211	-	23,211	22,320
Miscellaneous/other		-	-	2,500	2,500	-
<b>Total expenditure</b>		<b>341,591</b>	<b>23,211</b>	<b>4,260</b>	<b>369,062</b>	<b>372,365</b>
<b>Net Income/(Expenditure)</b>		<b>23,476</b>	<b>(23,211)</b>	<b>2,506</b>	<b>2,771</b>	<b>5,117</b>
Total funds brought forward		7,977	284,323	11,300	303,600	298,483
Fund transfers	12	(10,240)	21,540	(11,300)	-	-
<b>Total Funds Carried Forward</b>		<b>21,213</b>	<b>282,652</b>	<b>2,506</b>	<b>306,371</b>	<b>303,600</b>

The Statement of Financial Activities includes all gains and losses recognised in the year.

Prior year income includes restricted grants of £11,000. All other prior year income is unrestricted.

Prior year expenditure includes depreciation of £22,320 allocated to designated funds and £3,850 from restricted funds (£2,850 Equipment and £1,000 Sport Cricket). All other prior year expenditure is unrestricted.

The Designated Funds are the Fixed Assets held by the charity.

WOMBWELL MAIN COMMUNITY AND SPORTING ASSOCIATION C.I.O.

BALANCE SHEET

AS AT 31 MARCH 2024

	Note	£	2024 £	£	2023 £
<b>Fixed assets</b>					
Tangible Fixed Assets	3		282,652		284,323
<b>Current assets</b>					
Stock		4,400		4,227	
Debtors	4	4,014		4,014	
Cash at bank and in hand		<u>26,737</u>		<u>25,914</u>	
Total current assets		35,151		34,155	
<b>Current liabilities</b>					
Creditors	5	<u>(11,432)</u>		<u>(14,878)</u>	
Amounts falling due within one year			23,719		19,277
Net current assets					
			<u>306,371</u>		<u>303,600</u>
<b>Net assets</b>					
<b>Funds of the charity</b>					
Unrestricted funds	11		21,213		7,977
Designated funds (Fixed Assets)			282,652		284,323
Restricted funds			2,506		11,300
<b>Total funds</b>			<u>306,371</u>		<u>303,600</u>

The trustees declare that they have approved the accounts above.  
Signed on behalf of the charity's trustees:



Date: 27 January 2025

**Craig Bond, Trustee**

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2024

---

**1. Accounting policies**

Basis of the preparation of the accounts

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 (FRS102) (effective 1 January 2019) - (Charities SORP (FRS102)).

Wombwell Main Community And Sporting Association CIO meets the definition of a public benefit entity under FRS102. Assets and liabilities are initially recognised at historical cost or transaction value, unless otherwise stated in the relevant accounting policy note(s).

Income and expenditure has been analysed in the accounts using natural classification, in accordance with the provisions of Section 4.6, SORP 2019 (smaller charities). The charity also meets the requirements for exemption from preparing a statement of cash flows.

Going Concern note

After reviewing the charity's forecasts and projections and its reserves, the trustees have reasonable expectation that the charity has adequate resources to continue in operation for the 12 month period, from the date of the signing of these accounts. No material uncertainties exist and the trustees therefore deem it appropriate to adopt the Going Concern basis in the preparation of these accounts.

Incoming resources

All material incoming resources have been included in the Statement of Financial Activities when the charity is entitled to the income, when any performance conditions attached are met, when it is probable that the income will be received and when the amount can be measured reliably.

Donated goods and services

Donated facilities and services are recognised in the accounts, at the amount the charity would pay in the open market for a service equivalent to that being donated, when the charity would otherwise have purchased them and the value can be measured reliably.

Donated goods for the charity's own use are recognised as income, at their fair value.

The contribution of general volunteers is not recognised as income in the charity accounts.

Resources Expended

All expenditure is included on an accruals basis and is recognised as a liability is incurred.

Tangible Fixed Assets

Tangible fixed assets, with a cost exceeding £1,000, are capitalised and depreciated over their expected useful lives. The following rates apply:

Equipment, Fixtures & Fittings -	20% on a straight line basis
Leasehold Improvements -	5% on a straight line basis

Taxation

Wombwell Main Community And Sporting Association CIO is a registered charity and is exempt from UK corporation tax on income from its charitable activities.

**WOMBWELL MAIN COMMUNITY AND SPORTING ASSOCIATION C.I.O.****NOTES TO THE FINANCIAL STATEMENTS continued****FOR THE YEAR ENDED 31 MARCH 2024****Funds Structure**

The charity maintains a general unrestricted fund which represents funds which are expendable at the discretion of the trustees in furtherance of the objects of the charity.

Restricted funds have been provided to the charity for particular purposes and may only be spent for the purposes for which they were given. Any balance remaining outstanding on a restricted fund at the end of the year is carried forward as a balance on that fund, unless permission has been given by the funder to remove the restriction on the balance outstanding.

Funds relating to capital expenditure are transferred to a designated fund against which depreciation is charged.

**2. Grants received**

	<b>2024</b>	2023
	£	£
BMBC - s106 Funding	-	8,500
BMBC Ward Alliance	2,500	1,500
England & Wales Cricket Trust	-	1,000
Football Foundation	4,266	-
	<u><b>6,766</b></u>	<u>11,000</u>

**3. Fixed Assets**

	<b>Leasehold Property Improvements</b>	<b>Equipment, Fixtures &amp; Fittings</b>	<b>Total</b>
	£	£	£
<b>Cost</b>			
Balance b/f - 01.04.23	346,404	33,591	379,995
Additions in year	18,119	3,421	21,540
Disposals	-	-	-
Balance c/f at 31.03.24	<u>364,523</u>	<u>37,012</u>	<u>401,535</u>
<b>Depreciation</b>			
Balance b/f - 01.04.23	75,151	20,521	95,672
Disposals	-	-	-
Charge for the year	18,226	4,985	23,211
Balance c/f at 31.03.24	<u>93,377</u>	<u>25,506</u>	<u>118,883</u>
<b>NBV at 31 March 2024</b>	<u><b>271,146</b></u>	<u><b>11,506</b></u>	<u><b>282,652</b></u>
NBV at 31 March 2023	<u>271,253</u>	<u>13,070</u>	<u>284,323</u>

**WOMBWELL MAIN COMMUNITY AND SPORTING ASSOCIATION C.I.O.**

**NOTES TO THE FINANCIAL STATEMENTS continued**

**FOR THE YEAR ENDED 31 MARCH 2024**

**4. Debtors**

	<b>2024</b>	2023
	<b>£</b>	£
Accrued income - Employment Allowance	4,014	4,014
PAYE Account	-	-
	<u><b>4,014</b></u>	<u>4,014</u>

**5. Creditors**

	<b>2024</b>	2023
	<b>£</b>	£
Trade creditors	7,963	8,465
Accruals	1,050	900
PAYE liability	6	1,849
Pension liability	136	257
VAT liability	2,277	3,407
	<u><b>11,432</b></u>	<u>14,878</u>

**6. Staff costs and numbers**

	<b>2024</b>	2023
	<b>£</b>	£
Salaries cost	104,219	100,387
	<u><b>104,219</b></u>	<u>100,387</u>

Average number of staff employed during the year

	10	10
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No individual employee received remuneration of more than £60,000.

**7. Trustee payments, benefits and expenses**

There were no payments, remuneration or benefits to trustees during this or in the previous accounting period.

**8. Related party transactions**

Payment of £1,050 was made to CRB Building Services, a business owned by the brother of Trustee C Bond in the period ending 31 March 2024, for work to the bar roof. (2023: £1,420).

**WOMBWELL MAIN COMMUNITY AND SPORTING ASSOCIATION C.I.O.**

**NOTES TO THE FINANCIAL STATEMENTS continued**

**FOR THE YEAR ENDED 31 MARCH 2024**

**9. Independent Examination of accounts**

The cost of the independent examination and accountancy services for the year was £1,050 (2023: £900).

**10. Land & Buildings**

A 25 year lease exists between the charity and Barnsley Metropolitan Borough Council (BMBC), relating to the land at the Windmill Road site. Improvements to the leasehold property are recognised as fixed assets in the charity's accounts.

**11. Movement in funds**

	<b>Opening balance</b>	<b>Incoming resources</b>	<b>(Resources expended)</b>	<b>Fund Transfers</b>	<b>Closing balance</b>
	£	£	£	£	£
<b>Unrestricted funds</b>					
General Fund	7,977	365,067	(341,591)	(10,240)	21,213
	<b>7,977</b>	<b>365,067</b>	<b>(341,591)</b>	<b>(10,240)</b>	<b>21,213</b>
<b>Designated funds</b>					
Fixed Assets	284,323	-	(23,211)	21,540	282,652
	<b>284,323</b>	<b>-</b>	<b>(23,211)</b>	<b>21,540</b>	<b>282,652</b>
<b>Restricted funds</b>					
Awards for All: Equipment	2,800	-		(2,800)	-
E&W Cricket Trust: County Grants	8,500	-	-	(8,500)	-
BMBC Ward Alliance Food Bank	-	2,500	(2,500)	-	-
FF: Pitch improvement	-	4,266	(1,760)		2,506
	<b>11,300</b>	<b>6,766</b>	<b>(4,260)</b>	<b>(11,300)</b>	<b>2,506</b>
<b>TOTAL FUNDS</b>	<b>303,600</b>	<b>371,833</b>	<b>(369,062)</b>	<b>-</b>	<b>306,371</b>

**12. Fund transfers**

The following amounts were transferred to the designated fixed assets fund, to cover capital spend in accordance with the Fixed Asset policy.

- £10,607 – Artificial Pitch (from EWCT Grant)
- £989 – Mower (from A4A Grant)
- £9,944 – Clubhouse kitchen, Patio area, tea room, new carpet and Bouncy Castle (from General Fund)

In addition £1,811 was transferred from the A4A grant to the general fund as underspend on the project, and £2,107 was transferred to the EWCT fund as overspend on the project.

**13. Restricted funds**

- National Lottery Awards for All: Equipment – a grant for the purchase of a new mower, for grounds maintenance.
- E&W Cricket Trust: County Grants Fund – a grant to fund an artificial pitch to enhance facilities and playing opportunities.
- Football Foundation – a grant towards the ongoing pitch improvement project.
- BMBC Ward Alliance – a grant to fund the set up of a food bank. This project was cancelled and the funds returned to BMBC.

**WOMBWELL MAIN COMMUNITY AND SPORTING ASSOCIATION C.I.O**

England & Wales - Charity number 1153248

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# Accounts

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Registered Charity No: 1153248

**WOMBWELL MAIN COMMUNITY AND SPORTING  
ASSOCIATION C.I.O.**

**REPORT AND ACCOUNTS**

**YEAR ENDED 31 MARCH 2023**

**WOMBWELL MAIN COMMUNITY AND SPORTING ASSOCIATION C.I.O.**

**REPORT AND ACCOUNTS**

**YEAR ENDED 31 MARCH 2023**

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**WOMBWELL MAIN COMMUNITY AND SPORTING ASSOCIATION C.I.O.**

**LEGAL AND ADMINISTRATIVE INFORMATION**

**YEAR ENDED 31 MARCH 2023**

---

**Full Name:** **WOMBWELL MAIN COMMUNITY & SPORTING ASSOCIATION C.I.O.**

**Registered Charity Number:** 1153248

**Principal Address:** Windmill Road  
Wombwell  
Barnsley  
South Yorkshire  
S73 8PW

**Trustees:** C Bond  
C Camplin  
O Dixon  
G Ogden – *appointed 07.06.2022*

**Bankers:** Virgin Money  
1a Peel Square  
Barnsley  
South Yorkshire  
S70 2PL

**Independent Examiner:** Steph Tolson  
Community Accountant  
BCVS Services Limited  
23 Queens Road  
Barnsley  
S71 1AN

**TRUSTEES' REPORT**

**YEAR ENDED 31 MARCH 2023**

---

The Trustees present their report and accounts for the period 01 April 2022 to 31 March 2023.

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).

**Structure, governance and management**

Wombwell Main Community & Sporting Association C.I.O. is a Charitable Incorporated Organisation (CIO), registered with the Charity Commission and governed by its constitution, dated 06 August 2013.

Membership of the CIO is open to anyone who is interested in furthering its purposes and, who by applying for membership, has indicated agreement to become a member and accept the duties of membership. A member may be an individual, a corporate body, or an individual representing an organisation that is not incorporated. The liability of each member in the event of winding-up is limited to a sum not exceeding £1.

The affairs of the charity are managed on a day to day basis by the trustees, who may exercise all the powers of the CIO.

The trustees who served during the year are listed on page 3 of this report.

**Appointment of Trustees**

In accordance with the terms of the constitution, there must be at least three charity trustees. If the number falls below this minimum, the remaining trustees can act only to call a meeting of the trustees or appoint a new trustee. There is no maximum number of charity trustees that may be appointed to the CIO. Trustees are appointed at the Annual General Meeting by a decision of the members.

Each new trustee is given a copy of the constitution and the latest trustee's annual report and accounts, on or before appointment.

**Risk Management**

The trustees have ultimate responsibility for identifying and managing risk. A major risk is failure to bring in sufficient income to cover the outgoing costs of running the centre. This is managed by close financial scrutiny throughout the year and event planning to raise sufficient income. For other areas the charity has policies and procedures in place to manage or lessen the effects of potential risks.

**Charitable aims and objectives**

The objects of the charity are:

To further or benefit the residents of Wombwell and the surrounding neighbourhoods, 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 leisure time occupation with the objective of improving the conditions of life for the residents.

In furtherance of these objects the trustees 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.
- The promotion of community participation in healthy recreation in particular by the provision of facilities for playing cricket and football.

### **Activities undertaken for the public benefit**

In shaping the objectives for the year, the trustees have paid due regard to the public benefit guidance published by the Charity Commission.

The community hall and grounds have been established for over 20 years, however they have not always been used to full potential. During the last financial year there have been continued improvements and refurbishments carried out to encourage new user groups to take advantage of the facilities. Funds have been raised by organising family fun days, raffles, quiz nights, room hire and membership fees. There are still improvements required and fundraising continues, with applications for funding being made along with the voluntary fundraising.

User Groups currently using our facilities are:

- Junior and Senior Cricket Teams
- Junior and Senior Football Teams
- Darts Team
- Karate
- Body Sculpt
- Keep Fit
- Junior and Senior Street Dance
- Corporate Meetings for local businesses
- Polling Station
- Hire of community hall for family functions e.g. weddings, christenings, birthdays.

### **Activities and Achievements during the year**

In addition to this, we have held functions for members and their families i.e.

- The Sportsman evening with Matthew Hoggard & Neil Ruddock went very well.
- The inflatable day unfortunately had to be cancelled in August.
- The firework display was a great success. It is hoped to make more of this event in future years.

Works completed during the year:

- The balcony extension was completed, including a fenced in bin area and access to the fields.
- The disabled toilet was revamped with a complete re-model. This was funded via Section 106 funding.

- A clothing bank was set up and run by the assistant manager through links to the local school.

#### Staffing and Committee:

- Martin left the Association in November 22, after the committee accepted his resignation, due to a career change. Assistant Shelly Dolan was asked to step up to the role until after Christmas. She did very well and was offered the job full-time.
- A number of committee changes were made in February 2022 as attendance had declined at meetings. The new committee is pleased with the Association's strong position spanning sport and social events.

#### Ground Machinery:

The majority of the machinery was serviced during the period, and plans are now in place to continue this annually.

#### Future Plans

In 2023-24, the Association look to continue the good work completed in the previous year. Hoping to extend membership and community use of the club, while improving facilities in line with our not for profit, charity status.

#### The Charity's policy on reserves

The trustees recognise the need to keep reserves at a level which will give the organisation stability to enable it to continue to operate in the future and meet all statutory obligations in the event of winding up. The trustees aim to maintain a general reserve in the region of £20,000 to £30,000 at any one time. At the year end the actual level of reserves held, represented by unrestricted funds, was £7,977 (2022: £7,525). This is below the desired level. The trustees will monitor the level of reserves carefully in the coming year and aim to bring the reserves closer to the target amount.

#### Related parties

The trustees consider that there are no related parties to the charity.

#### Trustees responsibilities for the financial statements

Law applicable to charities in England & Wales requires the trustees to prepare financial statements for each financial year which give a true and fair view of the charity's financial activities during the year and of its financial position at the end of the year. In preparing financial statements giving a true and fair view, the trustees should follow best practice and:

- 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;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

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 and applicable accounting standards. They 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.


### Financial Position

The financial statements are set out in pages 9 to 15. The Statement of Financial Activities shows a surplus for the year of £5,117 (2022: £97,134). Total funds at the year end stand at £303,600 (2022: £298,483).

Total funds include Fixed Assets of £284,323, balances remaining on restricted grants of £11,300 and a general reserve of £7,977.

The trustees declare that they have approved the report above.

Signed on behalf of the charity's trustees:

Signed:  \_\_\_\_\_ Date: 24 January 2024

**Craig Bond, Trustee**

INDEPENDENT EXAMINER'S REPORT

YEAR ENDED 31 MARCH 2023

---

I report on the accounts of the charity, which are set out on pages 9 to 15.

**Respective responsibilities of trustees and examiner**

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

It is my responsibility to:

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

The charity's gross income exceeded £250,000 in the financial year. I am qualified to undertake the examination, being an Associate Member of the Chartered Institute of Management Accountants.

**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 you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently no opinion is given as to whether the accounts present a 'true and fair view' and the report is limited to those matters set out in the statement below.

**Independent examiner's statement**

In connection with my examination, no material matters have come to my attention which gives me cause to believe that in, any material respect:

- the accounting records were not kept in accordance with section 130 of the Charities Act; or
- the accounts did not accord with the accounting records; or
- the accounts did not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a 'true and fair' view which is not a matter considered as part of an independent examination.

I have 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.

Signed:



Date: 24 January 2024

Steph Tolson, ACMA  
BCVS Services Limited  
23 Queens Road, Barnsley, S71 1AN

**WOMBWELL MAIN COMMUNITY AND SPORTING ASSOCIATION C.I.O.**

**STATEMENT OF FINANCIAL ACTIVITIES**

**YEAR ENDED 31 MARCH 2023**

	Note	Unrestricted Funds £	Designated Funds £	Restricted Funds £	Total 2023 £	Total 2022 £
<b>Income</b>						
Donations & fundraising		9,349	-	-	9,349	13,362
Grants received	2	-	-	11,000	11,000	152,729
Membership		2,475	-	-	2,475	2,936
Hire income		3,555	-	-	3,555	3,217
Bar income		345,900	-	-	345,900	252,713
Sport - football		1,000	-	-	1,000	-
Sport - cricket		2,360	-	-	2,360	3,721
Other income		1,843	-	-	1,843	937
<b>Total income</b>		<b>366,482</b>	<b>-</b>	<b>11,000</b>	<b>377,482</b>	<b>429,615</b>
<b>Expenditure</b>						
Staff costs	6	100,387	-	-	100,387	88,025
Bar costs		174,845	-	-	174,845	143,419
Premises costs		34,842	-	-	34,842	31,290
Equipment		388	-	2,850	3,238	3,841
Grounds maintenance		14,718	-	-	14,718	9,284
Sport - football		1,727	-	-	1,727	970
Sport - cricket		2,279	-	1,000	3,279	9,026
Entertainment/events		13,752	-	-	13,752	22,058
Fundraising costs		455	-	-	455	-
Advertising & publicity		86	-	-	86	19
Admin costs		939	-	-	939	2,365
Stocktaker fees		800	-	-	800	-
Accountancy	9	900	-	-	900	800
Bank charges		77	-	-	77	8
Depreciation		-	22,320	-	22,320	20,244
Miscellaneous/other		-	-	-	-	1,132
<b>Total expenditure</b>		<b>346,195</b>	<b>22,320</b>	<b>3,850</b>	<b>372,365</b>	<b>332,481</b>
<b>Net Income/(Expenditure)</b>		<b>20,287</b>	<b>(22,320)</b>	<b>7,150</b>	<b>5,117</b>	<b>97,134</b>
Total funds brought forward		7,525	272,458	18,500	298,483	201,349
Fund transfers	12	(19,835)	34,185	(14,350)	-	-
<b>Total Funds Carried Forward</b>		<b>7,977</b>	<b>284,323</b>	<b>11,300</b>	<b>303,600</b>	<b>298,483</b>

The Statement of Financial Activities includes all gains and losses recognised in the year.

Prior year income includes restricted grants of £131,717. All other prior year income is unrestricted.

Prior year expenditure includes depreciation of £20,244 allocated to designated funds and £7,575 from restricted funds (£1,000 Grounds Maintenance and £6,575 Sport Cricket). All other prior year expenditure is unrestricted.

The Designated Funds are the Fixed Assets held by the charity.

**WOMBWELL MAIN COMMUNITY AND SPORTING ASSOCIATION C.I.O.**

**BALANCE SHEET**

**AS AT 31 MARCH 2023**

	Note	£	2023 £	£	2022 £
<b>Fixed assets</b>					
Tangible Fixed Assets	3		284,323		272,458
<b>Current assets</b>					
Stock		4,227		6,266	
Debtors	4	4,014		77	
Cash at bank and in hand		25,914		35,299	
Total current assets		<u>34,155</u>		<u>41,642</u>	
<b>Current liabilities</b>					
Creditors	5	<u>(14,878)</u>		<u>(15,617)</u>	
Amounts falling due within one year			19,277		26,025
Net current assets					
			<u>303,600</u>		<u>298,483</u>
<b>Net assets</b>					
<b>Funds of the charity</b>					
Unrestricted funds	11		7,977		7,525
Designated funds (Fixed Assets)			284,323		272,458
Restricted funds			11,300		18,500
<b>Total funds</b>			<u>303,600</u>		<u>298,483</u>

The trustees declare that they have approved the accounts above.  
Signed on behalf of the charity's trustees:



Date: 24 January 2024

**Craig Bond, Trustee**

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2023

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**1. Accounting policies**

Basis of the preparation of the accounts

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 (FRS102) (effective 1 January 2019) - (Charities SORP (FRS102)).

Wombwell Main Community And Sporting Association CIO meets the definition of a public benefit entity under FRS102. Assets and liabilities are initially recognised at historical cost or transaction value, unless otherwise stated in the relevant accounting policy note(s).

Income and expenditure has been analysed in the accounts using natural classification, in accordance with the provisions of Section 4.6, SORP 2019 (smaller charities). The charity also meets the requirements for exemption from preparing a statement of cash flows.

Going Concern note

After reviewing the charity's forecasts and projections and its reserves, the trustees have reasonable expectation that the charity has adequate resources to continue in operation for the 12 month period, from the date of the signing of these accounts. No material uncertainties exist and the trustees therefore deem it appropriate to adopt the Going Concern basis in the preparation of these accounts.

Incoming resources

All material incoming resources have been included in the Statement of Financial Activities when the charity is entitled to the income, when any performance conditions attached are met, when it is probable that the income will be received and when the amount can be measured reliably.

Donated goods and services

Donated facilities and services are recognised in the accounts, at the amount the charity would pay in the open market for a service equivalent to that being donated, when the charity would otherwise have purchased them and the value can be measured reliably.

Donated goods for the charity's own use are recognised as income, at their fair value.

The contribution of general volunteers is not recognised as income in the charity accounts.

Resources Expended

All expenditure is included on an accruals basis and is recognised as a liability is incurred.

Tangible Fixed Assets

Tangible fixed assets, with a cost exceeding £1,000, are capitalised and depreciated over their expected useful lives. The following rates apply:

Equipment, Fixtures & Fittings -	20% on a straight line basis
Leasehold Improvements -	5% on a straight line basis

Taxation

Wombwell Main Community And Sporting Association CIO is a registered charity and is exempt from UK corporation tax on income from its charitable activities.

**13. Restricted funds**

- National Lottery Awards for All: Equipment – a grant for the purchase of a new mower, for grounds maintenance. The remains of this grant is spent in the following financial year.
- E&W Cricket Trust: County Grants Fund – a grant to fund an artificial pitch to enhance facilities and playing opportunities. This has been completed in April 2023 after the year end.
- E&W Cricket Trust: Inspired to Play – a grant towards the cost of coaching and cricket equipment.
- BMBC s106 Funding– a grant towards the cost of refurbishing the disabled toilet.
- BMBC Ward Alliance – a grant to fund the set up of a clothing bank and to provide storage boxes.

NOTES TO THE FINANCIAL STATEMENTS continued

FOR THE YEAR ENDED 31 MARCH 2023

Funds Structure

The charity maintains a general unrestricted fund which represents funds which are expendable at the discretion of the trustees in furtherance of the objects of the charity.

Restricted funds have been provided to the charity for particular purposes and may only be spent for the purposes for which they were given. Any balance remaining outstanding on a restricted fund at the end of the year is carried forward as a balance on that fund, unless permission has been given by the funder to remove the restriction on the balance outstanding.

Funds relating to capital expenditure are transferred to a designated fund against which depreciation is charged.

**2. Grants received**

	<b>2023</b>	2022
	£	£
BMBC - Restricted Grants	10,000	108,342
National Lottery Awards for All	-	10,000
England & Wales Cricket Trust	1,000	9,750
ECB - Funds for Runs	-	1,625
Age Uk	-	1,000
Tesco Bags of Help	-	1,000
BMBC - Covid-19 Business Support grants	-	14,632
HMRC - Coronavirus Job Retention Scheme (CJRS)	-	6,380
	<b><u>11,000</u></b>	<b><u>152,729</u></b>

**3. Fixed Assets**

	<b>Leasehold Property Improvements</b>	<b>Equipment, Fixtures &amp; Fittings</b>	<b>Total</b>
	£	£	£
<b>Cost</b>			
Balance b/f - 01.04.22	321,318	24,492	345,810
Additions in year	25,086	9,099	34,185
Disposals	-	-	-
Balance c/f at 31.03.23	<u>346,404</u>	<u>33,591</u>	<u>379,995</u>
<b>Depreciation</b>			
Balance b/f - 01.04.22	57,830	15,522	73,352
Disposals	-	-	-
Charge for the year	<u>17,321</u>	<u>4,999</u>	<u>22,320</u>
Balance c/f at 31.03.23	<u>75,151</u>	<u>20,521</u>	<u>95,672</u>
<b>NBV at 31 March 2023</b>	<b><u>271,253</u></b>	<b><u>13,070</u></b>	<b><u>284,323</u></b>
NBV at 31 March 2022	<u>263,488</u>	<u>8,970</u>	<u>272,458</u>

NOTES TO THE FINANCIAL STATEMENTS continued

FOR THE YEAR ENDED 31 MARCH 2023

**4. Debtors**

	2023	2022
	£	£
Accrued income - Employment Allowance	4,014	-
PAYE Account	-	77
	<u>4,014</u>	<u>77</u>

**5. Creditors**

	2023	2022
	£	£
Trade creditors	8,465	11,270
Accruals	900	800
PAYE Liability	1,849	-
Pension liability	257	64
VAT liability	3,407	3,483
	<u>14,878</u>	<u>15,617</u>

**6. Staff costs and numbers**

	2023	2022
	£	£
Salaries cost	100,387	88,025
	<u>100,387</u>	<u>88,025</u>

Average number of staff employed during the year	10	10
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No individual employee received remuneration of more than £60,000.

**7. Trustee payments, benefits and expenses**

There were no payments, remuneration or benefits to trustees during this or in the previous accounting period.

**8. Related party transactions**

Payment of £1,420 was made to CRB Building Services, a business owned by the brother of Trustee C Bond in the period ending 31 March 2023, for work to replace the cricket scoreboard roof. There were no related party transactions in the previous accounting period.

NOTES TO THE FINANCIAL STATEMENTS continued

FOR THE YEAR ENDED 31 MARCH 2023

**9. Independent Examination of accounts**

The cost of the independent examination and accountancy services for the year was £900 (2022: £800).

**10. Land & Buildings**

A 25 year lease exists between the charity and Barnsley Metropolitan Borough Council (BMBC), relating to the land at the Windmill Road site. Improvements to the leasehold property are recognised as fixed assets in the charity's accounts.

**11. Movement in funds**

	Opening balance £	Incoming resources £	(Resources expended) £	Fund Transfers £	Closing balance £
<b>Unrestricted funds</b>					
General Fund	7,525	366,482	(346,195)	(19,835)	7,977
	<b>7,525</b>	<b>366,482</b>	<b>(346,195)</b>	<b>(19,835)</b>	<b>7,977</b>
<b>Designated funds</b>					
Fixed Assets	272,458	-	(22,320)	34,185	284,323
	<b>272,458</b>	<b>-</b>	<b>(22,320)</b>	<b>34,185</b>	<b>284,323</b>
<b>Restricted funds</b>					
Awards for All: Equipment	10,000	-	(1,350)	(5,850)	2,800
E&W Cricket Trust: County Grants Fund	8,500	-	-	-	8,500
BMBC Ward Alliance Clothing Bank	-	1,500	(1,500)	-	-
BMBC s106 Funding Disabled Toilets	-	8,500	-	(8,500)	-
E&W Cricket Trust: Inspire to Play Grant	-	1,000	(1,000)	-	-
	<b>18,500</b>	<b>11,000</b>	<b>(3,850)</b>	<b>(14,350)</b>	<b>11,300</b>
<b>TOTAL FUNDS</b>	<b>298,483</b>	<b>377,482</b>	<b>(372,365)</b>	<b>-</b>	<b>303,600</b>

**12. Fund transfers**

The following amounts were transferred to the designated fixed assets fund, to cover capital spend in accordance with the Fixed Asset policy.

- £5,850 – Wide area Mower (from A4A Grant)
- £8,400 – Disabled Toilet & Baby Change (from BMBC s106 Grant)
- £19,935 – Scoreboard roof, Sound System, Patio area, Fencing & Landscaping (from General Fund)

In addition £100 was transferred from the BMBC s106 fund to the general fund as underspend on the project.

**WOMBWELL MAIN COMMUNITY AND SPORTING ASSOCIATION C.I.O**

England & Wales - Charity number 1153248

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# Accounts

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Registered Charity No: 1153248

**WOMBWELL MAIN COMMUNITY AND SPORTING  
ASSOCIATION C.I.O.**

**REPORT AND ACCOUNTS**

**YEAR ENDED 31 MARCH 2022**

**WOMBWELL MAIN COMMUNITY AND SPORTING ASSOCIATION C.I.O.**

**REPORT AND ACCOUNTS**

**YEAR ENDED 31 MARCH 2022**

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**WOMBWELL MAIN COMMUNITY AND SPORTING ASSOCIATION C.I.O.**

**LEGAL AND ADMINISTRATIVE INFORMATION**

**YEAR ENDED 31 MARCH 2022**

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**Full Name:** **WOMBWELL MAIN COMMUNITY & SPORTING ASSOCIATION C.I.O.**

**Registered Charity Number:** 1153248

**Principal Address:** Windmill Road  
Wombwell  
Barnsley  
South Yorkshire  
S73 8PW

**Trustees:** C Bond *-appointed 24.02.2022*  
C Camplin  
O Dixon *-appointed 24.02.2022*  
G Ogden  
S Reeves *-resigned 24.02.2022*  
A Woodhead *-resigned 24.02.2022*

**Bankers:** Virgin Money  
56 High Street  
Wombwell  
Barnsley  
South Yorkshire  
S73 8DA

**Independent Examiner:** Angela Hayes  
Community Accountant  
BCVS Services Limited  
Priory Campus  
Pontefract Road  
Lundwood  
Barnsley  
S71 5PN

# WOMBWELL MAIN COMMUNITY AND SPORTING ASSOCIATION C.I.O.

## TRUSTEES' REPORT

YEAR ENDED 31 MARCH 2022

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The Trustees present their report and accounts for the period 01 April 2021 to 31 March 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).

### **Structure, governance and management**

Wombwell Main Community & Sporting Association C.I.O. is a Charitable Incorporated Organisation (CIO), registered with the Charity Commission and governed by its constitution, dated 06 August 2013.

Membership of the CIO is open to anyone who is interested in furthering its purposes and, who by applying for membership, has indicated agreement to become a member and accept the duties of membership. A member may be an individual, a corporate body, or an individual representing an organisation that is not incorporated. The liability of each member in the event of winding-up is limited to a sum not exceeding £1.

The affairs of the charity are managed on a day to day basis by the trustees, who may exercise all the powers of the CIO.

The trustees who served during the year are listed on page 3 of this report.

### **Appointment of Trustees**

In accordance with the terms of the constitution, there must be at least three charity trustees. If the number falls below this minimum, the remaining trustees can act only to call a meeting of the trustees or appoint a new trustee. There is no maximum number of charity trustees that may be appointed to the CIO. Trustees are appointed at the Annual General Meeting by a decision of the members.

Each new trustee is given a copy of the constitution and the latest trustee's annual report and accounts, on or before appointment.

### **Risk Management**

The trustees have ultimate responsibility for identifying and managing risk. A major risk is failure to bring in sufficient income to cover the outgoing costs of running the centre. This is managed by close financial scrutiny throughout the year and event planning to raise sufficient income. For other areas the charity has policies and procedures in place to manage or lessen the effects of potential risks.

### **Charitable aims and objectives**

The objects of the charity are:

To further or benefit the residents of Wombwell and the surrounding neighbourhoods, 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 leisure time occupation with the objective of improving the conditions of life for the residents.

In furtherance of these objects the trustees 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.
- The promotion of community participation in healthy recreation in particular by the provision of facilities for playing cricket and football.

### **Activities undertaken for the public benefit**

In shaping the objectives for the year, the trustees have paid due regard to the public benefit guidance published by the Charity Commission.

The community hall and grounds have been established for over 20 years, however they have not always been used to full potential. During the last financial year there have been continued improvements and refurbishments carried out to encourage new user groups to take advantage of the facilities, all in line with post COVID protocols. Funds have been raised by organising family fun days, raffles, quiz nights, room hire and membership fees. There are still improvements required and fundraising continues, with applications for funding being made along with the voluntary fundraising.

User Groups currently using our facilities are:

- Junior and Senior Cricket Teams – 3 in total
- Junior and Senior Football Teams – 14 in total
- Darts Team
- Karate
- Body Sculpt
- Keep Fit
- Junior and Senior Street Dance
- Corporate Meetings for local businesses
- Polling Station
- Hire of community hall for family functions e.g. weddings, christenings, birthdays.

In addition to this, we have held functions for members and their families i.e.

- Halloween Party
- Christmas Party
- Easter Party
- Summer Fete
- Quiz nights
- Sports evenings

**Achievements during the period**

COVID restrictions finally ended, only impacting the first two weeks of the year. With help from BMBC, via national grants, the impact of COVID was limited.

The committee ensured sound financial planning was in place with all debt repaid and bills all kept up to date. With help from BMBC, via grants, the Association has improved facilities further throughout the year with a new garage being built to store machinery and ground materials. Within the same project the club was also extended and fully fitted out, funded by the Association. Decorating was also completed in all parts of the clubhouse. Funding has continued to be pursued along with local fundraising to keep the Association moving forward.

**Future Plans**

In 2022-23, the Association look to continue the good work completed in the previous year. Hoping to extend membership and community use of the club, while improving facilities in line with our not for profit, charity status.

**The Charity's policy on reserves**

The trustees recognise the need to keep reserves at a level which will give the organisation stability to enable it to continue to operate in the future and meet all statutory obligations in the event of winding up. The trustees aim to maintain a general reserve in the region of £20,000 to £30,000 at any one time. At the year end the actual level of reserves held, represented by unrestricted funds, was £7,525 (2021: £17,199). This is below the desired level. The trustees will monitor the level of reserves carefully in the coming year and aim to bring the reserves closer to the target amount.

**Related parties**

The trustees consider that there are no related parties to the charity.

**Trustees responsibilities for the financial statements**

Law applicable to charities in England & Wales requires the trustees to prepare financial statements for each financial year which give a true and fair view of the charity's financial activities during the year and of its financial position at the end of the year. In preparing financial statements giving a true and fair view, the trustees should follow best practice and:

- 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;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

TRUSTEES' REPORT continued

YEAR ENDED 31 MARCH 2022

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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 and applicable accounting standards. They 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.

**Financial Position**

The financial statements are set out in pages 9 to 16. The Statement of Financial Activities shows a surplus for the year of £97,134 (2021: a deficit of £27). Total funds at the year end stand at £298,483 (2021: £201,349).

Total funds include Fixed Assets of £272,458, balances remaining on restricted grants of £18,500 and a general reserve of £7,525.

The trustees declare that they have approved the report above.

Signed on behalf of the charity's trustees:

Signed:  \_\_\_\_\_ Date: 24 January 2023

**Craig Bond, Trustee**

**INDEPENDENT EXAMINER'S REPORT**

**YEAR ENDED 31 MARCH 2022**

---

I report on the accounts of the charity, which are set out on pages 9 to 16.

**Respective responsibilities of trustees and examiner**

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

It is my responsibility to:

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

The charity's gross income exceeded £250,000 in the financial year. I am qualified to undertake the examination, being a Fellow Member of the Association of Accounting Technicians.

**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 you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently no opinion is given as to whether the accounts present a 'true and fair view' and the report is limited to those matters set out in the statement below.

**Independent examiner's statement**

In connection with my examination, no material matters have come to my attention which gives me cause to believe that in, any material respect:

- the accounting records were not kept in accordance with section 130 of the Charities Act; or
- the accounts did not accord with the accounting records; or
- the accounts did not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a 'true and fair' view which is not a matter considered as part of an independent examination.

I have 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.

Signed: 

Date: 24 January 2023

Angela Hayes, FMAAT  
BCVS Services Limited  
Priory Campus, Pontefract Road, Lundwood, Barnsley, S71 5PN

**WOMBWELL MAIN COMMUNITY AND SPORTING ASSOCIATION C.I.O.**

**STATEMENT OF FINANCIAL ACTIVITIES**

**YEAR ENDED 31 MARCH 2022**

	Note	Unrestricted Funds £	Designated Funds £	Restricted Funds £	<b>Total 2022 £</b>	Total 2021 £
<b>Income</b>						
Donations & fundraising		13,362	-	-	13,362	2,074
Grants received	2	21,012	-	131,717	152,729	95,385
Membership		2,936	-	-	2,936	2,911
Hire income		3,217	-	-	3,217	689
Bar income		252,713	-	-	252,713	48,151
Sport - football		-	-	-	-	2,332
Sport - cricket		3,721	-	-	3,721	1,150
Insurance claim		-	-	-	-	6,300
Other income		937	-	-	937	404
<b>Total income</b>		<b>297,898</b>	<b>-</b>	<b>131,717</b>	<b>429,615</b>	<b>159,396</b>
<b>Expenditure</b>						
Staff costs	6	88,025	-	-	88,025	68,782
Bar costs		143,419	-	-	143,419	29,752
Premises costs		31,290	-	-	31,290	20,174
Equipment		3,841	-	-	3,841	3,069
Grounds maintenance		8,284	-	1,000	9,284	8,820
Sport - football		970	-	-	970	1,609
Sport - cricket		2,451	-	6,575	9,026	7,048
Entertainment/events		22,058	-	-	22,058	300
Professional fees & consultancy		-	-	-	-	1,000
Advertising & publicity		19	-	-	19	-
Admin costs		2,365	-	-	2,365	862
Accountancy		800	-	-	800	750
Bank charges		8	-	-	8	-
Depreciation		-	20,244	-	20,244	13,998
Miscellaneous/other		1,132	-	-	1,132	3,259
<b>Total expenditure</b>		<b>304,662</b>	<b>20,244</b>	<b>7,575</b>	<b>332,481</b>	<b>159,423</b>
<b>Net Income/(Expenditure)</b>		<b>(6,764)</b>	<b>(20,244)</b>	<b>124,142</b>	<b>97,134</b>	<b>(27)</b>
Total funds brought forward		17,199	180,200	3,950	201,349	201,376
Fund transfers	12	(2,910)	112,502	(109,592)	-	-
<b>Total Funds Carried Forward</b>		<b>7,525</b>	<b>272,458</b>	<b>18,500</b>	<b>298,483</b>	<b>201,349</b>

The Statement of Financial Activities includes all gains and losses recognised in the year.

Prior year income includes restricted grants of £20,995. All other prior year income is unrestricted.

Prior year expenditure includes depreciation of £13,998 allocated to designated funds and £19,875 from restricted funds (£8,045 Premises Costs; £5,830 Grounds Maintenance and £6,000 Sport Cricket). All other prior year expenditure is unrestricted.

The Designated Funds are the Fixed Assets held by the charity.

**WOMBWELL MAIN COMMUNITY AND SPORTING ASSOCIATION C.I.O.**

**BALANCE SHEET**

**AS AT 31 MARCH 2022**

	Note	£	2022 £	£	2021 £
<b>Fixed assets</b>					
Tangible Fixed Assets	3		272,458		180,200
<b>Current assets</b>					
Stock		6,266		6,266	
Debtors	4	77		5,005	
Cash at bank and in hand		35,299		10,686	
Total current assets		<u>41,642</u>		<u>21,957</u>	
<b>Current liabilities</b>					
Creditors amounts falling due within one year	5	<u>(15,617)</u>		<u>(808)</u>	
Net current assets			26,025		21,149
<b>Net assets</b>			<u><b>298,483</b></u>		<u><b>201,349</b></u>
<b>Funds of the charity</b>					
Unrestricted funds	11		7,525		17,199
Designated funds (Fixed Assets)			272,458		180,200
Restricted funds			18,500		3,950
<b>Total funds</b>			<u><b>298,483</b></u>		<u><b>201,349</b></u>

The trustees declare that they have approved the accounts above.  
Signed on behalf of the charity's trustees:



Date: 24 January 2023

**Craig Bond, Trustee**

## **1. Accounting policies**

### Basis of the preparation of the accounts

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 (FRS102) (effective 1 January 2019) - (Charities SORP (FRS102)).

Wombwell Main Community And Sporting Association CIO meets the definition of a public benefit entity under FRS102. Assets and liabilities are initially recognised at historical cost or transaction value, unless otherwise stated in the relevant accounting policy note(s).

Income and expenditure has been analysed in the accounts using natural classification, in accordance with the provisions of Section 4.6, SORP 2019 (smaller charities). The charity also meets the requirements for exemption from preparing a statement of cash flows.

### Going Concern note

After reviewing the charity's forecasts and projections and its reserves, the trustees have reasonable expectation that the charity has adequate resources to continue in operation for the 12 month period, from the date of the signing of these accounts. No material uncertainties exist and the trustees therefore deem it appropriate to adopt the Going Concern basis in the preparation of these accounts.

### Incoming resources

All material incoming resources have been included in the Statement of Financial Activities when the charity is entitled to the income, when any performance conditions attached are met, when it is probable that the income will be received and when the amount can be measured reliably.

### Donated goods and services

Donated facilities and services are recognised in the accounts, at the amount the charity would pay in the open market for a service equivalent to that being donated, when the charity would otherwise have purchased them and the value can be measured reliably.

Donated goods for the charity's own use are recognised as income, at their fair value.

The contribution of general volunteers is not recognised as income in the charity accounts.

### Resources Expended

All expenditure is included on an accruals basis and is recognised as a liability is incurred.

### Tangible Fixed Assets

Tangible fixed assets, with a cost exceeding £1,000, are capitalised and depreciated over their expected useful lives. The following rates apply:

Equipment, Fixtures & Fittings -	20% on a straight line basis
Leasehold Improvements -	5% on a straight line basis

### Taxation

Wombwell Main Community And Sporting Association CIO is a registered charity and is exempt from UK corporation tax on income from its charitable activities.

Funds Structure

The charity maintains a general unrestricted fund which represents funds which are expendable at the discretion of the trustees in furtherance of the objects of the charity.

Restricted funds have been provided to the charity for particular purposes and may only be spent for the purposes for which they were given. Any balance remaining outstanding on a restricted fund at the end of the year is carried forward as a balance on that fund, unless permission has been given by the funder to remove the restriction on the balance outstanding.

Funds relating to capital expenditure are transferred to a designated fund against which depreciation is charged.

**2. Grants received**

	<b>2022</b>	2021
	£	£
BMBC - Restricted Grants	108,342	-
National Lottery Awards for All	10,000	9,950
National Lottery Sport England	-	5,045
England & Wales Cricket Trust	9,750	3,000
ECB - Funds for Runs	1,625	-
Age Uk	1,000	-
Tesco Bags of Help	1,000	-
The Football Foundation	-	3,000
BMBC - Covid-19 Business Support grants	14,632	25,814
HMRC - Coronavirus Job Retention Scheme (CJRS)	6,380	48,576
	<b><u>152,729</u></b>	<b><u>95,385</u></b>

The BMBC Covid Business Support grants and the HMRC CJRS grants were unrestricted, all other grant funding was restricted funds.

**WOMBWELL MAIN COMMUNITY AND SPORTING ASSOCIATION C.I.O.**

**NOTES TO THE FINANCIAL STATEMENTS continued**

**FOR THE YEAR ENDED 31 MARCH 2022**

**3. Fixed Assets**

	<b>Leasehold Property Improvements</b>	<b>Equipment, Fixtures &amp; Fittings</b>	<b>Total</b>
	<b>£</b>	<b>£</b>	<b>£</b>
<b>Cost</b>			
Balance b/f - 01.04.21	212,957	20,351	233,308
Additions in year	108,361	4,141	112,502
Disposals	-	-	-
Balance c/f at 31.03.22	<u>321,318</u>	<u>24,492</u>	<u>345,810</u>
<b>Depreciation</b>			
Balance b/f - 01.04.21	41,765	11,343	53,108
Disposals	-	-	-
Charge for the year	<u>16,065</u>	<u>4,179</u>	<u>20,244</u>
Balance c/f at 31.03.22	<u>57,830</u>	<u>15,522</u>	<u>73,352</u>
<b>NBV at 31 March 2022</b>	<b><u>263,488</u></b>	<b><u>8,970</u></b>	<b><u>272,458</u></b>
NBV at 31 March 2021	<u>171,192</u>	<u>9,008</u>	<u>180,200</u>

**4. Debtors**

	<b>2022</b>	2021
	<b>£</b>	£
Accrued income	-	4423
PAYE Account	77	-
VAT refund due	-	582
	<u><b>77</b></u>	<u>5,005</u>

**5. Creditors**

	<b>2022</b>	2021
	<b>£</b>	£
Trade creditors	11,270	-
Accruals	800	750
Pension liability	64	58
VAT liability	3,483	-
	<u><b>15,617</b></u>	<u>808</u>

**6. Staff costs and numbers**

	2022	2021
Salaries cost	88,025	68,782
	<u>88,025</u>	<u>68,782</u>
Average number of staff employed during the year	10	8

No individual employee received remuneration of more than £60,000.

**7. Trustee payments, benefits and expenses**

There were no payments, remuneration or benefits to trustees during this or in the previous accounting period.

**8. Related party transactions**

There were no related party transactions, in this or in the previous accounting period.

**9. Independent Examination of accounts**

The cost of the independent examination and accountancy services for the year was £800 (2021: £750).

**10. Land & Buildings**

A 25 year lease exists between the charity and Barnsley Metropolitan Borough Council (BMB), relating to the land at the Windmill Road site. Improvements to the leasehold property are recognised as fixed assets in the charity's accounts.

**WOMBWELL MAIN COMMUNITY AND SPORTING ASSOCIATION C.I.O.**

**NOTES TO THE FINANCIAL STATEMENTS continued**

**FOR THE YEAR ENDED 31 MARCH 2022**

**11. Movement in funds**

	<b>Opening balance</b>	<b>Incoming resources</b>	<b>(Resources expended)</b>	<b>Fund Transfers</b>	<b>Closing balance</b>
	£	£	£	£	£
<b>Unrestricted funds</b>					
General Fund	17,199	297,898	(304,662)	(2,910)	7,525
	<b>17,199</b>	<b>297,898</b>	<b>(304,662)</b>	<b>(2,910)</b>	<b>7,525</b>
<b>Designated funds</b>					
Fixed Assets	180,200	-	(20,244)	112,502	272,458
	<b>180,200</b>	<b>-</b>	<b>(20,244)</b>	<b>112,502</b>	<b>272,458</b>
<b>Restricted funds</b>					
Awards for All: Coaching Grant	3,950	-	(3,950)	-	-
Awards for All: Equipment	-	10,000	-	-	10,000
BMBC: New Build 2021	-	102,712	-	(102,712)	-
BMBC: Fence Grant	-	5,630	-	(5,630)	-
E&W Cricket Trust: County Grants Fund	-	8,500	-	-	8,500
E&W Cricket Trust: Inspired to Play	-	1,250	-	(1,250)	-
ECB: Funds4Runs	-	1,625	(1,625)	-	-
Age UK: Walking Football	-	1,000	(1,000)	-	-
Tesco Bags of Help	-	1,000	(1,000)	-	-
	<b>3,950</b>	<b>131,717</b>	<b>(7,575)</b>	<b>(109,592)</b>	<b>18,500</b>
<b>TOTAL FUNDS</b>	<b>201,349</b>	<b>429,615</b>	<b>(332,481)</b>	<b>-</b>	<b>298,483</b>

**12. Fund transfers**

The following amounts were transferred to the designated fixed assets fund, to cover capital spend in accordance with the Fixed Asset policy.

- £102,731 – New Build Garage/Storage Facility (from BMBC Grant/General Fund)
- £5,630 – Perimeter Fence to Football Field (from BMBC Grant)
- £2,570 – Scoreboard/Shutters (from E&W Cricket Trust Grant/General Fund)
- £1,571 – CCTV (from General Fund)

**WOMBWELL MAIN COMMUNITY AND SPORTING ASSOCIATION C.I.O.**

**NOTES TO THE FINANCIAL STATEMENTS continued**

**FOR THE YEAR ENDED 31 MARCH 2022**

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**13. Restricted funds**

- National Lottery Awards for All: Coaching Grant – a prior year grant to fund the 'Wombwell Community Back Active' project.
- National Lottery Awards for All: Equipment – a grant for the purchase of a new mower, for grounds maintenance.
- BMBC: New Build 2021 – Section 106 funding to build a secure storage facility for essential grounds maintenance equipment, to enable the continuation of sport and physical activity.
- BMBC: Fence Grant – a grant to fund the cost of a perimeter fence to the football field.
- E&W Cricket Trust: County Grants Fund – a grant to fund an artificial pitch to enhance facilities and playing opportunities.
- E&W Cricket Trust: Inspired to Play – a grant towards the cost of a shutter for the Scoreboard.
- England Cricket Board: Funds for Runs – a grant to provide 'All Stars' and summer holiday sessions.
- Age UK: Walking Football – a grant to contribute to the cost of pitch maintenance.
- Tesco Bags of Help – a grant from the Bags of Help programme to support the 'kids back into cricket' initiative.

**WOMBWELL MAIN COMMUNITY AND SPORTING ASSOCIATION C.I.O**

England & Wales - Charity number 1153248

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# Accounts

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Registered Charity No: 1153248

**WOMBWELL MAIN COMMUNITY AND SPORTING  
ASSOCIATION C.I.O.**

**REPORT AND ACCOUNTS**

**YEAR ENDED 31 MARCH 2021**

**WOMBWELL MAIN COMMUNITY AND SPORTING ASSOCIATION C.I.O.**

**REPORT AND ACCOUNTS**

**YEAR ENDED 31 MARCH 2021**

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**WOMBWELL MAIN COMMUNITY AND SPORTING ASSOCIATION C.I.O.**

**LEGAL AND ADMINISTRATIVE INFORMATION**

**YEAR ENDED 31 MARCH 2021**

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**Full Name:** **WOMBWELL MAIN COMMUNITY & SPORTING ASSOCIATION C.I.O.**

**Registered Charity Number:** 1153248

**Principal Address:** Windmill Road  
Wombwell  
Barnsley  
South Yorkshire  
S73 8PW

**Trustees:** C Camplin  
G Ogden  
S Reeves  
A Woodhead

**Chair:** S Reeves

**Bankers:** Virgin Money  
56 High Street  
Wombwell  
Barnsley  
South Yorkshire  
S73 8DA

**Independent Examiner:** Angela Hayes  
Community Accountant  
BCVS Services Limited  
Priory Campus  
Pontefract Road  
Lundwood  
Barnsley  
S71 5PN

**TRUSTEES' REPORT**

**YEAR ENDED 31 MARCH 2021**

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The Trustees present their report and accounts for the period 01 April 2020 to 31 March 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).

**Structure, governance and management**

Wombwell Main Community & Sporting Association C.I.O. is a Charitable Incorporated Organisation (CIO), registered with the Charity Commission and governed by its constitution, dated 06 August 2013.

Membership of the CIO is open to anyone who is interested in furthering its purposes and, who by applying for membership, has indicated agreement to become a member and accept the duties of membership. A member may be an individual, a corporate body, or an individual representing an organisation that is not incorporated. The liability of each member in the event of winding-up is limited to a sum not exceeding £1.

The affairs of the charity are managed on a day to day basis by the trustees, who may exercise all the powers of the CIO.

The trustees who served during the year are listed on page 3 of this report.

**Appointment of Trustees**

In accordance with the terms of the constitution, there must be at least three charity trustees. If the number falls below this minimum, the remaining trustees can act only to call a meeting of the trustees or appoint a new trustee. There is no maximum number of charity trustees that may be appointed to the CIO. Trustees are appointed at the Annual General Meeting by a decision of the members.

Each new trustee is given a copy of the constitution and the latest trustee's annual report and accounts, on or before appointment.

**Risk Management**

The trustees have ultimate responsibility for identifying and managing risk. A major risk is failure to bring in sufficient income to cover the outgoing costs of running the centre. This is managed by close financial scrutiny throughout the year and event planning to raise sufficient income. For other areas the charity has policies and procedures in place to manage or lessen the effects of potential risks.

**Charitable aims and objectives**

The objects of the charity are:

To further or benefit the residents of Wombwell and the surrounding neighbourhoods, 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 leisure time occupation with the objective of improving the conditions of life for the residents.

**WOMBWELL MAIN COMMUNITY AND SPORTING ASSOCIATION C.I.O.**

**TRUSTEES' REPORT continued**

**YEAR ENDED 31 MARCH 2021**

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In furtherance of these objects the trustees 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.
- The promotion of community participation in healthy recreation in particular by the provision of facilities for playing cricket and football.

**Activities undertaken for the public benefit**

In shaping the objectives for the year, the trustees have paid due regard to the public benefit guidance published by the Charity Commission.

The community hall and grounds have been established for over 20 years, however they have not always been used to full potential. During the last financial year there have been continued improvements and refurbishments carried out to encourage new user groups to take advantage of the facilities, all in line with COVID protocols. Funds have been raised by organising family fun days, raffles, quiz nights, room hire and membership fees. There are still improvements required and fundraising continues, with applications for funding being made along with the voluntary fundraising.

User Groups currently using our facilities are:

- Junior and Senior Cricket Teams – 3 in total
- Junior and Senior Football Teams – 14 in total
- Pool Team
- Darts Team
- Karate
- Body Sculpt
- Keep Fit
- Slimming Group
- Junior and Senior Street Dance
- Over 55's club tea morning
- NHS group morning
- Corporate Meetings for local businesses
- Polling Station
- Hire of community hall for family functions e.g. weddings, christenings, birthdays.

In addition to this, we have held functions for members and their families i.e.

- Halloween Party
- Christmas Party
- Easter Party
- Summer Fete
- Quiz nights
- Sports evenings

### **Achievements during the period**

COVID has hugely impacted our plans in the last financial year. In 2020-21 we were only open for just over 11 weeks. Both the end and start of the Football season was impacted and cricket was also impacted and only played a third of the season under a non-competitive format.

The committee ensured sound financial planning was in place. With help from BMBC via grants and the furlough policy all staff remained in place. This ensured post COVID the association could open in the best place possible both financially and with regards to the safety of our members and visitors. Funding has been pursued along with local fundraising to keep the association afloat during these difficult times.

### **Events after the end of the reporting period: Reopening after COVID-19**

COVID forced us to be closed until mid-April to which we reopened and have remained open until writing this report.

The committee ensured a fruitful 2021 after reopening which has included event at the ground including open air Euro 2021 events and continuation of grant seeking to continue our projects. A new garage facility recently opened housing all equipment more safely and was funded by 106 money through BMBC. Plans are now afoot for 2022.

### **The Charity's policy on reserves**

The trustees recognise the need to keep reserves at a level which will give the organisation stability to enable it to continue to operate in the future and meet all statutory obligations in the event of winding up. The trustees aim to maintain a general reserve in the region of £20,000 to £30,000 at any one time. At the year end the actual level of reserves held, represented by unrestricted funds, was £17,199 (2020: £12,613). The level of reserves increased from the previous year and is now closer to the target level.

### **Related parties**

The trustees consider that there are no related parties to the charity.

### **Trustees responsibilities for the financial statements**

Law applicable to charities in England & Wales requires the trustees to prepare financial statements for each financial year which give a true and fair view of the charity's financial activities during the year and of its financial position at the end of the year. In preparing financial statements giving a true and fair view, the trustees should follow best practice and:

- 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;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

**WOMBWELL MAIN COMMUNITY AND SPORTING ASSOCIATION C.I.O.**

**TRUSTEES' REPORT continued**

**YEAR ENDED 31 MARCH 2021**

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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 and applicable accounting standards. They 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.

**Financial Position**

The financial statements are set out in pages 9 to 15. The Statement of Financial Activities shows a small deficit for the year of £27 (2020: a surplus of £31,708). Total funds at the year end stand at £201,349 (2020: £201,376).

Total funds include Fixed Assets of £180,200, balances remaining on restricted grants of £3,950 and a general reserve of £17,199.

The trustees declare that they have approved the report above.

Signed on behalf of the charity's trustees:

Signed: dm Woodhead. Date: 21 January 2022

**A Woodhead, Trustee**

INDEPENDENT EXAMINER'S REPORT

YEAR ENDED 31 MARCH 2021

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I report on the accounts of the charity, which are set out on pages 9 to 15.

**Respective responsibilities of trustees and examiner**

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

It is my responsibility to:

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

The charity's gross income exceeded £250,000 in the previous financial year. I am qualified to undertake the examination, being a Fellow Member of the Association of Accounting Technicians.

**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 you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently no opinion is given as to whether the accounts present a 'true and fair view' and the report is limited to those matters set out in the statement below.

**Independent examiner's statement**

In connection with my examination, no material matters have come to my attention which gives me cause to believe that in, any material respect:

- the accounting records were not kept in accordance with section 130 of the Charities Act; or
- the accounts did not accord with the accounting records; or
- the accounts did not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a 'true and fair' view which is not a matter considered as part of an independent examination.

I have 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.

Signed Angela Hayes Date: 21 January 2022

Angela Hayes, FMAAT  
BCVS Services Limited  
Priory Campus, Pontefract Road, Lundwood, Barnsley, S71 5PN

**WOMBWELL MAIN COMMUNITY AND SPORTING ASSOCIATION C.I.O.**

**STATEMENT OF FINANCIAL ACTIVITIES**

**YEAR ENDED 31 MARCH 2021**

	Note	Unrestricted Funds £	Designated Funds £	Restricted Funds £	<b>Total 2021 £</b>	Total 2020 £
<b>Income</b>						
Donations & fundraising		2,074	-	-	2,074	13,779
Grants received	2	74,390	-	20,995	95,385	45,454
Membership		2,911	-	-	2,911	3,097
Hire income		689	-	-	689	7,515
Bar income		48,151	-	-	48,151	215,297
Sport - football		2,332	-	-	2,332	490
Sport - cricket		1,150	-	-	1,150	115
Insurance claim		6,300	-	-	6,300	-
Other income		404	-	-	404	3,132
<b>Total income</b>		<b>138,401</b>	<b>-</b>	<b>20,995</b>	<b>159,396</b>	<b>288,879</b>
<b>Expenditure</b>						
Staff costs	6	68,782	-	-	68,782	84,855
Bar costs		29,752	-	-	29,752	108,326
Premises costs		12,129	-	8,045	20,174	31,040
Equipment		3,069	-	-	3,069	6,284
Grounds maintenance		2,990	-	5,830	8,820	660
Sport - football		1,609	-	-	1,609	1,526
Sport - cricket		1,048	-	6,000	7,048	1,099
Entertainment/events		300	-	-	300	4,973
Professional fees & consultancy		1,000	-	-	1,000	-
Advertising & publicity		-	-	-	-	720
Admin costs		862	-	-	862	120
Accountancy		750	-	-	750	725
Bank charges		-	-	-	-	555
Depreciation		-	13,998	-	13,998	13,065
Miscellaneous/other		3,259	-	-	3,259	3,223
<b>Total expenditure</b>		<b>125,550</b>	<b>13,998</b>	<b>19,875</b>	<b>159,423</b>	<b>257,171</b>
<b>Net Income/(Expenditure)</b>		<b>12,851</b>	<b>(13,998)</b>	<b>1,120</b>	<b>(27)</b>	<b>31,708</b>
Total funds brought forward		12,613	185,933	2,830	201,376	157,632
Fund transfers and adjustments	12	(8,265)	8,265	-	-	12,036
<b>Total Funds Carried Forward</b>		<b>17,199</b>	<b>180,200</b>	<b>3,950</b>	<b>201,349</b>	<b>201,376</b>

The Statement of Financial Activities includes all gains and losses recognised in the year.

Prior year income Includes restricted grants of £35,454. All other prior year income is unrestricted.

Prior year expenditure Includes depreciation of £13,065 allocated to designated funds and other expenditure of £2,716 from restricted funds. All other prior year expenditure is unrestricted.

**WOMBWELL MAIN COMMUNITY AND SPORTING ASSOCIATION C.I.O.**

**BALANCE SHEET**

**AS AT 31 MARCH 2021**

	Note	£	2021 £	£	2020 £
<b>Fixed assets</b>					
Tangible Fixed Assets	3		180,200		185,933
<b>Current assets</b>					
Stock		6,266		6,266	
Debtors	4	5,005		-	
Cash at bank and in hand		10,686		15,190	
Total current assets		<u>21,957</u>		<u>21,456</u>	
<b>Current liabilities</b>					
Creditors amounts falling due within one year	5	<u>(808)</u>		<u>(6,013)</u>	
Net current assets			21,149		15,443
<b>Net assets</b>			<u><b>201,349</b></u>		<u><b>201,376</b></u>
<b>Funds of the charity</b>					
Unrestricted funds	11		17,199		12,613
Designated funds (Fixed Assets)			180,200		185,933
Restricted funds			3,950		2,830
<b>Total funds</b>			<u><b>201,349</b></u>		<u><b>201,376</b></u>

The trustees declare that they have approved the accounts above.  
Signed on behalf of the charity's trustees:

A Woodhead

Date: 21 January 2022

**A Woodhead, Trustee**

**WOMBWELL MAIN COMMUNITY AND SPORTING ASSOCIATION C.I.O.**

**NOTES TO THE FINANCIAL STATEMENTS**

**FOR THE YEAR ENDED 31 MARCH 2021**

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**1. Accounting policies**

Basis of the preparation of the accounts

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 (FRS102) (effective 1 January 2019) – (Charities SORP (FRS102)).

Wombwell Main Community And Sporting Association CIO meets the definition of a public benefit entity under FRS102. Assets and liabilities are initially recognised at historical cost or transaction value, unless otherwise stated in the relevant accounting policy note(s).

Income and expenditure has been analysed in the accounts using natural classification, in accordance with the provisions of Section 4.6, SORP 2019 (smaller charities). The charity also meets the requirements for exemption from preparing a statement of cash flows.

Going Concern note

After reviewing the charity's forecasts and projections and its reserves, the trustees have reasonable expectation that the charity has adequate resources to continue in operation for the 12 month period, from the date of the signing of these accounts. The Covid-19 pandemic has had a significant effect on the income of the charity over the period of these accounts, with the forced closure of the building and facilities. However government support funding has been received, together with local fundraising and the trustees are confident that the organisation can continue during these difficult times.

Incoming resources

All material incoming resources have been included in the Statement of Financial Activities when the charity is entitled to the income, when any performance conditions attached are met, when it is probable that the income will be received and when the amount can be measured reliably.

Donated goods and services

Donated facilities and services are recognised in the accounts, at the amount the charity would pay in the open market for a service equivalent to that being donated, when the charity would otherwise have purchased them and the value can be measured reliably.

Donated goods for the charity's own use are recognised as income, at their fair value.

The contribution of general volunteers is not recognised as income in the charity accounts.

Resources Expended

All expenditure is included on an accruals basis and is recognised as a liability is incurred.

Tangible Fixed Assets

Tangible fixed assets, with a cost exceeding £1,000, are capitalised and depreciated over their expected useful lives. The following rates apply:

Equipment, Fixtures & Fittings -	20% on a straight line basis
Leasehold Improvements -	5% on a straight line basis

Taxation

Wombwell Main Community And Sporting Association CIO is a registered charity and is exempt from UK corporation tax on income from its charitable activities.

**WOMBWELL MAIN COMMUNITY AND SPORTING ASSOCIATION C.I.O.**

**NOTES TO THE FINANCIAL STATEMENTS continued**

**FOR THE YEAR ENDED 31 MARCH 2021**

Funds Structure

The charity maintains a general unrestricted fund which represents funds which are expendable at the discretion of the trustees in furtherance of the objects of the charity.

Restricted funds have been provided to the charity for particular purposes and may only be spent for the purposes for which they were given. Any balance remaining outstanding on a restricted fund at the end of the year is carried forward as a balance on that fund, unless permission has been given by the funder to remove the restriction on the balance outstanding.

Funds relating to capital expenditure are transferred to a designated fund against which depreciation is charged.

**2. Grants received**

	2021	2020
	£	£
National Lottery Fund	-	10,000
National Lottery Awards for All	9,950	-
National Lottery Sport England	5,045	-
England & Wales Cricket Trust	3,000	-
The Football Foundation	3,000	-
BMBC - Junior football pitches	-	20,280
BMBC - Fencing	-	5,174
BMBC - Covid-19 Business Support grants	25,814	10,000
HMRC - Coronavirus Job Retention Scheme (CJRS)	48,576	-
	<u>95,385</u>	<u>45,454</u>

The BMBC Covid Business Support grants and the HMRC CJRS grants were unrestricted, all other grant funding was restricted funds.

**WOMBWELL MAIN COMMUNITY AND SPORTING ASSOCIATION C.I.O.**

**NOTES TO THE FINANCIAL STATEMENTS continued**

**FOR THE YEAR ENDED 31 MARCH 2021**

**3. Fixed Assets**

	<b>Leasehold Property Improvements</b>	<b>Equipment, Fixtures &amp; Fittings</b>	<b>Total</b>
	<b>£</b>	<b>£</b>	<b>£</b>
<b>Cost</b>			
Balance b/f - 01.04.20	212,957	12,086	225,043
Additions in year	-	8,265	8,265
Disposals	-	-	-
Balance c/f at 31.03.21	<u>212,957</u>	<u>20,351</u>	<u>233,308</u>
<b>Depreciation</b>			
Balance b/f - 01.04.20	31,117	7,993	39,110
Disposals	-	-	-
Charge for the year	<u>10,648</u>	<u>3,350</u>	<u>13,998</u>
Balance c/f at 31.03.21	<u>41,765</u>	<u>11,343</u>	<u>53,108</u>
<b>NBV at 31 March 2021</b>	<b><u>171,192</u></b>	<b><u>9,008</u></b>	<b><u>180,200</u></b>
NBV at 31 March 2020	<u>181,840</u>	<u>4,093</u>	<u>185,933</u>

**4. Debtors**

	<b>2021</b>	2020
	<b>£</b>	£
Accrued income	4,423	-
VAT refund due	582	-
	<u>5,005</u>	<u>-</u>

**5. Creditors**

	<b>2021</b>	2020
	<b>£</b>	£
Trade creditors	-	467
Utilities	-	430
Accruals	750	725
Pension liability	58	581
VAT liability	-	3,810
	<u>808</u>	<u>6,013</u>

**WOMBWELL MAIN COMMUNITY AND SPORTING ASSOCIATION C.I.O.**

**NOTES TO THE FINANCIAL STATEMENTS continued**

**FOR THE YEAR ENDED 31 MARCH 2021**

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**6. Staff costs and numbers**

	<b>2021</b>	2020
	<b>£</b>	£
Salaries cost	68,782	84,855
	<u><b>68,782</b></u>	<u>84,855</u>

Average number of staff employed during the year

8

7

No individual employee received remuneration of more than £60,000.

**7. Trustee payments, benefits and expenses**

There were no payments, remuneration or benefits to trustees during this or in the previous accounting period.

**8. Related party transactions**

There were no related party transactions, in this or in the previous accounting period.

**9. Independent Examination of accounts**

The cost of the independent examination and accountancy services for the year was £750 (2020: £725).

**10. Land & Buildings**

A 25 year lease exists between the charity and Barnsley Metropolitan Borough Council (BMBC), relating to the land at the Windmill Road site. Improvements to the leasehold property are recognised as fixed assets in the charity's accounts.

**WOMBWELL MAIN COMMUNITY AND SPORTING ASSOCIATION C.I.O.**

**NOTES TO THE FINANCIAL STATEMENTS continued**

**FOR THE YEAR ENDED 31 MARCH 2021**

**11. Movement in funds**

	Opening balance £	Incoming resources £	(Resources expended) £	Transfers & adjustments £	Closing balance £
<b>Unrestricted funds</b>					
General Fund	12,613	138,401	(125,550)	(8,265)	17,199
	<b>12,613</b>	<b>138,401</b>	<b>(125,550)</b>	<b>(8,265)</b>	<b>17,199</b>
<b>Designated funds</b>					
Fixed Assets	185,933	-	(13,998)	8,265	180,200
	<b>185,933</b>	<b>-</b>	<b>(13,998)</b>	<b>8,265</b>	<b>180,200</b>
<b>Restricted funds</b>					
BMBC - Junior football pitches	2,830	-	(2,830)	-	-
National Lottery Awards for All Sport England	-	9,950	(6,000)	-	3,950
England & Wales Cricket Trust	-	5,045	(5,045)	-	-
Football Foundation	-	3,000	(3,000)	-	-
	<b>2,830</b>	<b>20,995</b>	<b>(19,875)</b>	<b>-</b>	<b>3,950</b>
<b>TOTAL FUNDS</b>	<b>201,376</b>	<b>159,396</b>	<b>(159,423)</b>	<b>-</b>	<b>201,349</b>

**12. Fund transfers**

The following amounts were transferred to the designated fixed assets fund, to cover capital spend in accordance with the Fixed Asset policy.

- £8,265 – Purchase of Power Roll 12 Roller

**13. Restricted funds**

- BMBC – balance of the grant from Barnsley Metropolitan Borough Council, for the development of junior football pitches.
- National Lottery Awards for All – a grant of £9,950 to fund the ‘Wombwell Community Back Active’ project.
- Sport England - a grant from the Community Emergency Fund to support the organisation through the COVID19 crisis.
- England and Wales Cricket Trust – a grant to cover essential fixed or contracted running costs during COVID-19, and the preparation of facilities ahead of the resumption of recreational cricket activity.
- Football Foundation – a grant towards the cost of end of season pitch renovation.

