

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**

**CONTENTS**

---

	<b>Page</b>
Legal and Administrative Information	3
Trustees' Report	4-7
Independent Examiner's Report	8
Statement of Financial Activities	9
Balance Sheet	10
Notes to the Financial Statements	11-15

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

**LEGAL AND ADMINISTRATIVE INFORMATION**

**YEAR ENDED 31 MARCH 2021**

---

**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

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

## **TRUSTEES' REPORT**

**YEAR ENDED 31 MARCH 2021**

---

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.

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**

---

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: A Woodhead. Date: 21 January 2022

**A Woodhead, Trustee**

INDEPENDENT EXAMINER'S REPORT

YEAR ENDED 31 MARCH 2021

---

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>	11		
Unrestricted funds		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

---

### 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**

	<b>2021</b>	<b>2020</b>
	£	£
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	-
	<b>95,385</b>	<b>45,454</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 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>	<u><b>171,192</b></u>	<u><b>9,008</b></u>	<u><b>180,200</b></u>
NBV at 31 March 2020	<u>181,840</u>	<u>4,093</u>	<u>185,933</u>

**4. Debtors**

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

**5. Creditors**

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

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

**NOTES TO THE FINANCIAL STATEMENTS continued**

**FOR THE YEAR ENDED 31 MARCH 2021**

---

**6. Staff costs and numbers**

	<b>2021</b>	<b>2020</b>
	<b>£</b>	<b>£</b>
Salaries cost	68,782	84,855
	<b><u>68,782</u></b>	<b><u>84,855</u></b>
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	-	9,950	(6,000)	-	3,950
Sport England	-	5,045	(5,045)	-	-
England & Wales Cricket Trust	-	3,000	(3,000)	-	-
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.

