

**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

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

LEGAL AND ADMINISTRATIVE INFORMATION

YEAR ENDED 31 MARCH 2022

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

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

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 £	Total 2022 £	Total 2021 £
Income						
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
Total income		297,898	-	131,717	429,615	159,396
Expenditure						
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
Total expenditure		304,662	20,244	7,575	332,481	159,423
Net Income/(Expenditure)		(6,764)	(20,244)	124,142	97,134	(27)
Total funds brought forward		17,199	180,200	3,950	201,349	201,376
Fund transfers	12	(2,910)	112,502	(109,592)	-	-
Total Funds Carried Forward		7,525	272,458	18,500	298,483	201,349

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

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.

NOTES TO THE FINANCIAL STATEMENTS continued

FOR THE YEAR ENDED 31 MARCH 2022

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

	2022	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
	152,729	95,385

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

NOTES TO THE FINANCIAL STATEMENTS continued

FOR THE YEAR ENDED 31 MARCH 2022

3. Fixed Assets

	Leasehold Property Improvements	Equipment, Fixtures & Fittings	Total
	£	£	£
Cost			
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>
Depreciation			
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>
NBV at 31 March 2022	<u>263,488</u>	<u>8,970</u>	<u>272,458</u>
NBV at 31 March 2021	<u>171,192</u>	<u>9,008</u>	<u>180,200</u>

4. Debtors

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

5. Creditors

	2022	2021
	£	£
Trade creditors	11,270	-
Accruals	800	750
Pension liability	64	58
VAT liability	3,483	-
	<u>15,617</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 (BMMC), relating to the land at the Windmill Road site. Improvements to the leasehold property are recognised as fixed assets in the charity's accounts.

NOTES TO THE FINANCIAL STATEMENTS continued

FOR THE YEAR ENDED 31 MARCH 2022

11. Movement in funds

	Opening balance £	Incoming resources £	(Resources expended) £	Fund Transfers £	Closing balance £
Unrestricted funds					
General Fund	17,199	297,898	(304,662)	(2,910)	7,525
	17,199	297,898	(304,662)	(2,910)	7,525
Designated funds					
Fixed Assets	180,200	-	(20,244)	112,502	272,458
	180,200	-	(20,244)	112,502	272,458
Restricted funds					
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)	-	-
	3,950	131,717	(7,575)	(109,592)	18,500
TOTAL FUNDS	201,349	429,615	(332,481)	-	298,483

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

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.