

**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 Associations 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.

TRUSTEES' REPORT continued

YEAR ENDED 31 MARCH 2023

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 £
Income						
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
Total income		366,482	-	11,000	377,482	429,615
Expenditure						
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
Total expenditure		346,195	22,320	3,850	372,365	332,481
Net Income/(Expenditure)		20,287	(22,320)	7,150	5,117	97,134
Total funds brought forward		7,525	272,458	18,500	298,483	201,349
Fund transfers	12	(19,835)	34,185	(14,350)	-	-
Total Funds Carried Forward		7,977	284,323	11,300	303,600	298,483

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

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

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

	2023	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
	11,000	152,729

3. Fixed Assets

	Leasehold Property Improvements	Equipment, Fixtures & Fittings	Total
	£	£	£
Cost			
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	346,404	33,591	379,995
Depreciation			
Balance b/f - 01.04.22	57,830	15,522	73,352
Disposals	-	-	-
Charge for the year	17,321	4,999	22,320
Balance c/f at 31.03.23	75,151	20,521	95,672
NBV at 31 March 2023	271,253	13,070	284,323
NBV at 31 March 2022	263,488	8,970	272,458

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 £
Unrestricted funds					
General Fund	7,525	366,482	(346,195)	(19,835)	7,977
	7,525	366,482	(346,195)	(19,835)	7,977
Designated funds					
Fixed Assets	272,458	-	(22,320)	34,185	284,323
	272,458	-	(22,320)	34,185	284,323
Restricted funds					
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)	-	-
	18,500	11,000	(3,850)	(14,350)	11,300
TOTAL FUNDS	298,483	377,482	(372,365)	-	303,600

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.