

Registered Charity No: 1153248

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

**REPORT AND ACCOUNTS**

**YEAR ENDED 31 MARCH 2024**

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**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

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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 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><b>306,371</b></u>		<u><b>303,600</b></u>
<b>Net assets</b>					
<b>Funds of the charity</b>	11				
Unrestricted funds			21,213		7,977
Designated funds (Fixed Assets)			282,652		284,323
Restricted funds			2,506		11,300
<b>Total funds</b>			<u><b>306,371</b></u>		<u><b>303,600</b></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**



## **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
	<b>£</b>	£
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>£</b>	<b>£</b>	<b>£</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	<u>18,226</u>	<u>4,985</u>	<u>23,211</u>
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**

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

**5. Creditors**

	2024	2023
	£	£
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>11,432</u>	<u>14,878</u>

**6. Staff costs and numbers**

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

## 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

	Opening balance £	Incoming resources £	(Resources expended) £	Fund Transfers £	Closing balance £
<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.