

Registered Charity No: 1153248

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

REPORT AND ACCOUNTS

YEAR ENDED 31 MARCH 2025

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REPORT AND ACCOUNTS

YEAR ENDED 31 MARCH 2025

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

LEGAL AND ADMINISTRATIVE INFORMATION

YEAR ENDED 31 MARCH 2025

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

Registered Charity Number: 1153248

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

Trustees: C Bond
C Camplin
O Dixon
G Ogden

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

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

TRUSTEES' REPORT

YEAR ENDED 31 MARCH 2025

The Trustees present their report and accounts for the period 01 April 2024 to 31 March 2025.

The trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019).

Structure, governance and management

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

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

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

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

Appointment of Trustees

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

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

Risk Management

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

Charitable aims and objectives

The objects of the charity are:

To further or benefit the residents of Wombwell and the surrounding neighbourhoods, without distinction of sex, sexual orientation, race or of political, religious or other opinions by associating together the said residents and the local authorities, voluntary and other organisations in a common effort to advance education and to provide facilities in the interests of social welfare for recreation leisure time occupation with the objective of improving the conditions of life for the residents.

In furtherance of these objects the trustees have power:

- To establish or secure the establishment of a community centre and to maintain or manage, or co-operate with any statutory authority in the maintenance and management of such a centre, for activities promoted by the charity in furtherance of the above objects.
- The promotion of community participation in healthy recreation in particular by the provision of facilities for playing cricket and football.

Activities undertaken for the public benefit

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

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

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

User Groups currently using our facilities are:

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

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

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

Activities and Achievements during the year

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

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

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

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

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

Events after the end of the reporting period:

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

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

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

The Charity's policy on reserves

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

TRUSTEES' REPORT continued

YEAR ENDED 31 MARCH 2025

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

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

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

Related parties

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

Trustees responsibilities for the financial statements

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

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

The trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Charities Act 2011 and applicable accounting standards. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Financial Position

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

The trustees declare that they have approved the report above.

Signed on behalf of the charity's trustees:

Signed: 

Date: 23 January 2026

Craig Bond, Trustee

INDEPENDENT EXAMINER'S REPORT

YEAR ENDED 31 MARCH 2025

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

Respective responsibilities of trustees and examiner

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

It is my responsibility to:

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

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

Basis of independent examiner's report

My examination was carried out in accordance with the general directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently no opinion is given as to whether the accounts present a 'true and fair view' and the report is limited to those matters set out in the statement below.

Independent examiner's statement

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

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

I have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

Signed:



Date: 23 January 2026

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

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

STATEMENT OF FINANCIAL ACTIVITIES

YEAR ENDED 31 MARCH 2025

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

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

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

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

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

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

BALANCE SHEET

AS AT 31 MARCH 2025

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

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



Date: 23 January 2025

Craig Bond, Trustee

1. Accounting policies

Basis of the preparation of the accounts

The financial statements have been prepared in accordance with Accounting and Reporting by Charities - Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102) (effective 1 January 2019) - (Charities SORP (FRS102)).

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

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

Going Concern note

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

Incoming resources

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

Donated goods and services

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

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

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

Resources Expended

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

Tangible Fixed Assets

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

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

Taxation

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

NOTES TO THE FINANCIAL STATEMENTS continued

FOR THE YEAR ENDED 31 MARCH 2025

Funds Structure

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

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

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

2. Grants received

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

3. Fixed Assets

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

NOTES TO THE FINANCIAL STATEMENTS continued

FOR THE YEAR ENDED 31 MARCH 2025

4. Debtors

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

5. Creditors

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

6. Staff costs and numbers

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

Average number of staff employed during the year

10 10

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

7. Trustee payments, benefits and expenses

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

8. Related party transactions

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

NOTES TO THE FINANCIAL STATEMENTS continued

FOR THE YEAR ENDED 31 MARCH 2025

9. Independent Examination of accounts

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

10. Land & Buildings

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

11. Movement in funds

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

12. Fund transfers

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

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

13. Restricted funds

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