SPORTING PENISTONE

England & Wales · Charity number 1157786

Details

Status	Registered
Legal form	CIO
Registered	2014-07-09
Register	View on the Charity Commission register

Contact

Address	Penistone Leisure Centre Thurlstone Road Penistone Sheffield S36 9EF
Phone	07526253100
Email	info@penistoneleisurecentre.org.uk
Website	www.penistoneleisurecentre.org.uk

Activities

Objects: 3.1 TO PROMOTE FOR THE BENEFIT OF THE INHABITANTS OF PENISTONE AND DISTRICT WITHOUT DISTINCTION OF SEX, SEXUAL ORIENTATION, AGE, DISABILITY, NATIONALITY, RACE OR OF POLITICAL, RELIGIOUS OR OTHER OPINIONS, BY ASSOCIATING TOGETHER THE SAID INHABITANTS AND THE STATUTORY AUTHORITIES, VOLUNTARY AND OTHER ORGANISATIONS IN A COMMON EFFORT TO ADVANCE EDUCATION AND TO PROVIDE FACILITIES IN THE INTERESTS OF SOCIAL WELFARE FOR RECREATION AND LEISURE-TIME OCCUPATION WITH THE OBJECT OF IMPROVING THE CONDITIONS OF LIFE FOR THE SAID INHABITANTS.3.2 TO ESTABLISH, OR SECURE THE ESTABLISHMENT OF, A LEISURE CENTRE AND TO MAINTAIN AND MANAGE THE SAME (WHETHER ALONE OR IN CO-OPERATION WITH ANY STATUTORY AUTHORITY OR OTHER PERSON OR BODY) IN FURTHERANCE OF THE OBJECTS.

Activities: We have a community gym, roller skating, hire space for sports, run exercise and wellbeing classes. We have sessions aimed at different groups such as parent and babies, older people, and social activities to reduce isolation.

Classification

- **How:** Provides Buildings/facilities/open Space, Provides Services
- **What:** Amateur Sport, Recreation
- **Who:** Children/young People, Elderly/old People, People With Disabilities, The General Public/mankind

Geography

- Barnsley

Finances

Period end	Income	Expenditure	Assets	Employees
2025-03-31	£198,440	£215,439	-	-
2024-03-31	£182,725	£211,837	-	-
2023-03-31	£212,522	£173,050	-	-
2022-03-31	£134,206	£124,295	-	-
2021-03-31	£252,137	£68,404	-	-

Trustees

Name	Role	Appointed
Ian Billingham	Chair	2023-11-20
AMANDA JAMES		2014-07-03
Alison Elizabeth Barron		2019-12-11
Dr Karl Travis CChem FRSC		2017-08-31
Simon Jones		2025-11-19
William Vernon Bouch		2024-08-01

Accounts

Registered Charity No: 1157786

SPORTING PENISTONE C.I.O.

REPORT AND ACCOUNTS

YEAR ENDED 31 MARCH 2025

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SPORTING PENISTONE C.I.O.

LEGAL AND ADMINISTRATIVE INFORMATION

YEAR ENDED 31 MARCH 2025

Full Name:	**SPORTING PENISTONE C.I.O.**
Registered Charity Number:	1157786
Principal Address:	Penistone Leisure Centre Thurlstone Road Penistone Sheffield S36 9EF
Trustees:	Amanda James Rachel Gibbons (Resigned September 2025) Karl Travis Alison Barron Ian Billingham Vernon Bouch (Appointed August 2024)
Chair:	Rachel Gibbons (to September 2025) Ian Billingham (from October 2025)
Treasurer:	Amanda James
Bankers:	Unity Trust Bank PO Box 7193 Planetary Road Willenhall WV1 9DG
Independent Examiner:	Stephanie Tolson Community Accountant Barnsley CVS 23 Queens Road Barnsley S71 1AN

The Trustees present their report and accounts for the year ended 31st 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

Sporting Penistone is a Charitable Incorporated Organisation (CIO), registered with the Charity Commission and governed by its constitution, adopted 03 July 2014. The organisation was formerly a project of Penistone & District Community Partnership.

The affairs of the CIO are managed by the charity trustees who may exercise all the powers of the CIO. The trustees are appointed for 3 years by resolution at a trustees' meeting.

Membership of the CIO is limited to the trustees, who have no liability to contribute to assets and no personal responsibility for settling debts and liabilities in the event of winding up.

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. The maximum number of trustees is 12.

Each new trustee is given a copy of the constitution and the latest trustees' annual report and accounts, on or before appointment. The trustees who served during the year are shown on page 3 of this report.

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 ensuring the centre is booked out to groups as much as possible. 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:

1. To promote for the benefit of the inhabitants of Penistone and district without distinction of sex, sexual orientation, age, disability, nationality, race or of political, religious or other opinions, by associating together the said inhabitants and the statutory authorities, voluntary and other organisations in a common effort to advance education and to provide facilities in the interests of social welfare for recreation and leisure-time occupation with the effect of improving the conditions of life for the said inhabitants.

2. To establish, or secure the establishment of, a leisure centre and to maintain and manage the same (whether alone or in co-operation with any statutory authority or other person or body) in furtherance of the objects.

Activities undertaken for the public benefit

The trustees confirm that, in exercising their duties and making decisions throughout the year, they have had due regard to the Charity Commission's public benefit guidance.

All activities have been delivered with the intention of providing clear public benefit by:

- Offering inclusive, affordable opportunities for physical activity and social engagement
- Reducing isolation and improving mental wellbeing
- Supporting children, young people, older adults and vulnerable groups
- Ensuring access regardless of income, background, or ability

The trustees are satisfied that the charity has provided meaningful, measurable benefit to the local community throughout the year.

Charitable Purposes

Sporting Penistone exists *to provide and promote facilities for recreation, sport, fitness, wellbeing, and community engagement*, for the benefit of the residents of Penistone and the surrounding areas.

Its charitable purposes include:

- Advancing health and wellbeing through accessible physical activity and recreation
- Providing inclusive, community-led leisure and social opportunities
- Supporting children, young people, older adults, and vulnerable groups
- Strengthening community cohesion through participation, volunteering, and shared activity

Activities and Achievements during the year

Throughout the year, Penistone Leisure Centre continued to deliver a diverse and affordable programme of activities for the local community. These activities directly further the charity's aims of promoting health, fitness, and social inclusion.

Activities for Older People

- Chair Aerobics
- Dementia Café
- Walking Netball
- *PenActive* – a youth club-style social and activity group for older adults
- NHS cardiac and pulmonary rehabilitation sessions hosted weekly at the Centre

Activities for Working-Age Adults

- *The Social Hub* (grant-funded), aimed at reducing loneliness in working-age adults.
  This grew significantly during the year and now has an active, established group of regular participants.
- A wide range of fitness classes including circuit training, tap dance, Tai Chi, Pilates, Zumba, Clubbercise, Boogie Bounce and silent disco sessions
- Adult sports sessions including badminton, cricket, football, table tennis, pickleball and softball

Youth & Family Activities

- Youth Hub launched with grant funding to support secondary school-aged young people
- Karate and teen circuits
- Popular roller-skating programme with sessions for families, teens, adults and private parties
- Skate lessons delivered by trained instructors
- *Sweaty Mamas*, Little Bikers, Tumble Tots and *Amys Active Fitness* sessions for mothers and young children
- *Stay & Play* toddler sessions hosted in the café
- A structured Youth Programme offering valuable work experience
- Continued support for Duke of Edinburgh students undertaking their volunteering placements

Arts, Culture & Social Participation

- Continued delivery of art activities and workshops
- Participation in the annual *Penistone Arts Week*, expanding the Centre's creative offer
- The Board Game Café remained popular, with increased stock and more regular sessions
- The highly successful *Blood on the Clocktower* monthly social event, attracting a wide age range
- The meeting room hosted a variety of community groups and activities

- The Centre also hosted major community events including craft markets, danceathons and charity bake sales

Facilities, Partners & Community Use

- Woodhead Mountain Rescue Service continued to store a vehicle in the Centre's garage
- A local environmental volunteer group (TPC) stored equipment on-site and helped maintain the green spaces around the building
- The private swimming baths across the road continued to use the Centre's car park under agreement
- The Hub Café provided a friendly weekday social space and nutritious snacks for Centre users, groups within the Social Hub, and the wider public

Staffing & Volunteer Contributions

This year the Centre continued to operate with:

- Four part-time staff supporting finance, reception, communications and volunteer coordinator
- Several café staff supporting weekday service and weekend parties

Volunteers continued to play an essential role in:

- Reception cover
- Gym inductions
- Supporting and running activity sessions
- Roller skating sessions
- Maintenance, cleaning and DIY
- Assisting with community programmes and events

The trustees are deeply grateful for the outstanding commitment shown by the entire volunteer team.

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. As we operate in a building which dates back to the 1930s, and which in the past has not been maintained as well as it might, we needed to build up funds to allow us to repair and renovate the building as required. The refurbishment has taken place over the last four years and reserves have now significantly reduced.

We would now like to maintain reserves at around £30,000, which would secure the long term future of Sporting Penistone. The actual level of unrestricted reserves at the year end was £18,245 which is currently below this requirement (2024: £29,392).

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.

The trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy the financial position of the charity at any time and enable the trustees to prepare financial statements for each financial year. The trustees are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud or other irregularities.

Financial Position

Activities this year generated sufficient income to sustain the Centre, supported by a mix of activity revenue, café income, room hire, grants, and community events. Continued responsible financial stewardship remained a priority for trustees.

The financial statements are set out in pages 10 to 17. The Statement of Financial Activities shows a deficit for the year of £16,999. (2024: deficit of £29,112). The total funds at year end, including fixed assets, stand at £364,519. (2024: £381,518).

The trustees declare that they have approved the report above.

Signed on behalf of the charity's trustees:

Signed: ______________________ Date: 10th December 2025
Ian Billingham, Chair

I report on the accounts of the charity, which are set out on pages 10 to 17.

Respective responsibilities of trustees and examiner
The charity's trustees are responsible for the preparation of the accounts. The 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

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 matter has come to my attention:

1. which gives me reasonable cause to believe that in any material respect the requirements to keep accounting records, in accordance with section 130 of the 2011 Act, and to prepare accounts which accord with the accounting records and comply with the accounting requirements of the 2011 Act have not been met;

or

2. to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

Signed S Tolson Date 10th December 2025

Steph Tolson
Community Accountant
Barnsley CVS
23 Queens Road, Barnsley, S71 1AN

SPORTING PENISTONE C.I.O.

STATEMENT OF FINANCIAL ACTIVITIES

YEAR ENDED 31 MARCH 2025

	Note	Unrestricted Funds £	Restricted Funds £	Designated Funds £	2025 Total Funds £	2024 Total Funds £
Income						
Centre Activities & Fundraising		18,480	-	-	18,480	12,995
Hall & Room Hire		54,780	-	-	54,780	65,961
Café & tuckshop income		45,139	-	-	45,139	48,634
Skating Sessions		21,716	-	-	21,716	18,539
Party Income		19,204	-	-	19,204	17,052
Gym membership		13,182	-	-	13,182	15,607
Grants received	2	500	23,000	-	23,500	1,580
Donations		1,722	-	-	1,722	2,357
Other income		717	-	-	717	-
Total income		**175,440**	**23,000**	**-**	**198,440**	182,725
Expenditure						
Staff costs	6	103,593	12,640	-	116,233	97,748
Equipment & Materials		1,032	2,700	-	3,732	7,877
Repairs & maintenance		18,444	-	-	18,444	16,136
Insurance		2,813	-	-	2,813	2,531
Training		2,885	-	-	2,885	687
Rent and rates		1,193	-	-	1,193	1,073
Utilities, telephone & internet		12,609	1,500	-	14,109	27,064
Admin, stationery & bank fees		4,371	-	-	4,371	7,063
Refreshments & tuck shop		18,401	-	-	18,401	22,143
Advertising		498	600	-	1,098	170
Licences		1,689	-	-	1,689	1,378
Accountancy fee	10	1,000	-	-	1,000	900
HR & Payroll fees		2,107	-	-	2,107	1,669
Depreciation		-	-	27,324	27,324	25,373
Miscellaneous/other		40	-	-	40	25
Total Expenditure		**170,675**	**17,440**	**27,324**	**215,439**	211,837
Net Income/(Expenditure)		4,765	5,560	(27,324)	(16,999)	(29,112)
Total funds brought forward		29,392	25,244	326,882	381,518	410,630
Fund Transfers and adjustments	13	(15,912)	(8,011)	23,923	-	-
Total funds carried forward		**18,245**	**22,793**	**323,481**	**364,519**	381,518

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

Prior year income includes restricted grants and donations of £1,580. All other prior year income is unrestricted. Prior year expenditure includes depreciation of £25,373 allocated to designated funds and the following amounts from restricted funds: £775 staff costs, £260 Equipment Costs, £320 rent & rates and £1,000 utilities. All other prior year expenditure is unrestricted.

SPORTING PENISTONE C.I.O.

BALANCE SHEET

YEAR ENDED 31 MARCH 2025

	Note	2025 £	2025 £	2024 £	2024 £
Fixed assets					
Tangible fixed assets	3		323,481		326,882
Current assets					
Debtors	4	9,800		7,090	
Cash at bank and in hand		42,127		71,063	
Total current assets		51,927		78,153	
Current liabilities					
Creditors	5	(10,889)		(23,517)	
Amounts falling due within one year		(10,889)		(23,517)	
Net current assets			41,038		54,636
Net assets			**364,519**		381,518
Funds of the charity	12				
Unrestricted funds			18,245		29,392
Designated funds (Fixed assets)			323,481		326,882
Restricted funds			22,793		25,244
Total funds			**364,519**		381,518

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

Date: 10th December 2025

Ian Billingham, Chair

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)).

Sporting Penistone 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.

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
Sporting Penistone CIO is a registered charity and is exempt from UK corporation tax on income from its charitable activities.

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 Youth Hub	2,500	-
BMBC Ward Alliance Social Hub	-	1,320
Know Your Neighbourhood grant	20,000	-
Penistone round table Social Hub	500	-
Hens Teeth unrestricted grant	500	-
Penistone round table Pickleball	-	260
	23,500	1,580

3. Fixed Assets

	Leasehold Property Improvements	Equipment, Fixtures & Fittings	Total
	£	£	£
Cost			
Balance b/f - 01.04.24	407,111	33,603	440,714
Additions in year	13,771	10,152	23,923
Disposals	-	-	-
Balance c/f at 31.03.25	420,882	43,755	464,637
Depreciation			
Balance b/f - 01.04.24	87,502	26,330	113,832
Disposals	-	-	-
Charge for the year	21,044	6,280	27,324
Balance c/f at 31.03.25	108,546	32,610	141,156
NBV at 31 March 2025	**312,336**	**11,145**	**323,481**
NBV at 31 March 2024	319,609	7,273	326,882

4. Debtors

	2025	2024
	£	£
Debtors	2,365	811
Accrued centre income	7,435	6,279
	9,800	7,090

5. Creditors

	2025	2024
	£	£
Accountancy fees	1,000	1,750
Payroll & Pension	5,326	7,973
HMRC PAYE	3,702	10,278
Credit Card	861	3,516
	10,889	23,517

6. Staff Costs and Numbers

	2025	2024
	£	£
Salaries cost	106,296	83,057
PAYE and Employer NI	6,464	10,278
Pensions	3,473	4,413
	116,233	97,748

Average number of staff employed during the year	11	10

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

7. Trustee Payments, Benefits and Expenses

During the period, trustee A Barron received remuneration payments of £10,812 for the supply of services to the Charity. There were no other trustee payments. (2024: £10,912)

8. Related Party Transactions

No payments were made to related parties during the period. (2024: £0)

10. Independent Examination of Accounts

The cost of the independent examination for the year was £1,000 (2024: £900).

11. Land & Buildings

A 30 year lease dated 9th May 2019 exists between the charity and Barnsley Metropolitan Borough Council (BMBC), relating to the leisure centre land & Building. Improvements to the leasehold property are recognised as fixed assets in the charity's accounts

12. Analysis of assets by fund

	Unrestricted funds £	Designated funds £	Restricted funds £	Total funds £
31.03.2025				
Fixed Assets	-	323,481	-	323,481
Current Assets	29,134	-	22,793	51,927
Current Liabilities	(10,889)	-	-	(10,889)
Total Funds	**18,245**	**323,481**	**22,793**	**364,519**
31.03.2024				
Fixed Assets	-	326,882	-	326,882
Current Assets	52,909	-	25,244	78,153
Current Liabilities	(23,517)	-	-	(23,517)
Total Funds	29,392	326,882	25,244	381,518

13. Movement In Funds

	Opening balance £	**Incoming resources £**	**(Resources expended) £**	**Transfers & adjustments £**	**Closing balance £**
Unrestricted funds					
General Fund	29,392	175,440	(170,675)	(15,912)	18,245
	29,392	**175,440**	**(170,675)**	**(15,912)**	**18,245**
Designated funds					
Fixed Assets	326,882	-	(27,324)	23,923	323,481
	326,882	**-**	**(27,324)**	**23,923**	**323,481**
Restricted funds					
BMBC s106 Building Project	25,244	-	-	(4,951)	20,293
Know your Neighbourhood	-	20,000	(16,940)	(3,060)	-
BMBC Ward Alliance Youth Hub	-	2,500	-	-	2,500
Penistone Round Table Social Hub	-	500	(500)	-	-
	25,244	**23,000**	**(17,440)**	**(8,011)**	**22,793**
TOTAL FUNDS	**381,518**	**198,440**	**(215,439)**	**-**	**364,519**

13. Fund Transfers

- £15,912 was transferred from General Funds to the designated Fixed Asset fund for the purchase of a hot drink vending machine and fire doors.
- £8,011 was transferred from Restricted Funds to the designated Fixed Asset fund for the purchase of building construction works and new flooring.

14. Restricted Funds

Restricted funs have been provided to the charity for particular purposes and may only be spent for the purposes for which they were given. The Charity held the following restricted funds in the financial year:

- BMBC s106 Building Project – a grant received in 2022 for building construction works. The balance remaining is to fund future tarmacking works.
- Creative Lives, Know your Neighbourhood fund – a partnership grant of £20,000 was received in 2024 to work in partnership with Barnsley Healthcare Federation and All Good Stuff to develop an arts based leisure programme at Penistone Leisure Centre and create a more holistic approach to wellbeing.
- Penistone Roundtable – a £500 grant towards the Social Hub project.
- BMBC Ward Alliance – a £2,500 grant towards the Youth Hub project, received at the end of the financial year. This will be spent in the current financial year.

SPORTING PENISTONE

England & Wales - Charity number 1157786

Accounts

Registered Charity No: 1157786

SPORTING PENISTONE C.I.O.

REPORT AND ACCOUNTS

YEAR ENDED 31 MARCH 2024

SPORTING PENISTONE C.I.O.

REPORT AND ACCOUNTS

YEAR ENDED 31 MARCH 2024

CONTENTS

SPORTING PENISTONE C.I.O.

LEGAL AND ADMINISTRATIVE INFORMATION

YEAR ENDED 31 MARCH 2024

Full Name:	**SPORTING PENISTONE C.I.O.**
Registered Charity Number:	1157786
Principal Address:	Penistone Leisure Centre Thurlstone Road Penistone Sheffield S36 9EF
Trustees:	Amanda James Rachel Gibbons Karl Travis Alison Barron Annie Lightowler (Resigned November 23) Ian Billingham (Appointed November 23) Vernon Bouch (Appointed August 2024)
Chair:	Rachel Gibbons
Treasurer:	Amanda James
Bankers:	Unity Trust Bank PO Box 7193 Planetary Road Willenhall WV1 9DG
Independent Examiner:	Stephanie Tolson Community Accountant BCVS Services 23 Queens Road Barnsley S71 1AN

SPORTING PENISTONE C.I.O.

TRUSTEES' REPORT

YEAR ENDED 31 MARCH 2024

The Trustees present their report and accounts for the year ended 31st 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).

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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 ensuring the centre is booked out to groups as much as possible. For other areas the charity has policies and procedures in place to manage or lessen the effects of potential risks.

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The objects of the charity are:

1. To promote for the benefit of the inhabitants of Penistone and district without distinction of sex, sexual orientation, age, disability, nationality, race or of political, religious or other opinions, by associating together the said inhabitants and the statutory authorities, voluntary and other organisations in a common effort to advance education and to provide facilities in the interests of social welfare for recreation and leisure-time occupation with the effect of improving the conditions of life for the said inhabitants.

2. To establish, or secure the establishment of, a leisure centre and to maintain and manage the same (whether alone or in co-operation with any statutory authority or other person or body) in furtherance of the objects.

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 Leisure Centre has continued to provide a series of activities for the local community. These include:

- Chair aerobics, Dementia cafe, Walking Netball and 'PenActive', a youth club for older people.
- Funding was received for a 'Social Hub' which was aimed at working age adults who wanted to meet other people. This started small, but has become a successful and popular activity with an established group of people.
- Sweaty Mamas, Little Bikers and Tumble Tots for mothers and young children. A 'Stay and Play' sessions for toddlers was started in the cafe.
- Karate and teen circuits.
- For people in general, a gym and fitness classes such as circuit training, tap dance, 'Boogie Bounce', Tai Chi and Zumba.
- Sports such as badminton and table tennis, cricket, football, and a new activity, Pickleball.
- Roller skating, with sessions for families, adults and teens, and parties.
- Art activities continue to be popular and we took part in Penistone Arts Week, expanding our variety of arts activities. The board game cafe continues to be popular, we have increased the stock of games, and various activities take place in the meeting room.
- The NHS continue to run cardiac and pulmonary rehabilitation sessions from the centre for local people.
- The local Mountain Rescue team continue to store a vehicle in the garage at the back of the centre and an environmental group stores its equipment in an outside room. The private swimming baths over the road pays to use our car park.
- The cafe continues to provide nutritious meals for centre users and members of the public.

These activities have been possible as a result of the outstanding work of the trustees, staff and volunteers, and have generated an adequate income for the centre.

Achievements & performance during the period

We continued to have a full-time manager and 3 part time office staff responsible for finance, activities and communications. A weekend duty manager was added towards the end of the financial year. In addition there is the cafe manager and several young staff members who assist in the cafe. Volunteers still play an important part in the running of the centre, doing gym inductions, covering reception, assisting with sessions, running skating sessions and doing maintenance.

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. As we operate in a building which dates back to the 1930s, and which in the past has not been maintained as well as it might, we needed to build up funds to allow us to repair and renovate the building as required. The refurbishment has taken place over the last four years and reserves have now significantly reduced.

We would now like to maintain reserves at around £30,000, which would secure the long term future of Sporting Penistone. The actual level of unrestricted reserves at the year end was £29,392 which meets this requirement (2023: £32,356).

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.

The trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy the financial position of the charity at any time and enable the trustees to prepare financial statements for each financial year. The trustees are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud or other irregularities.

Financial Position

The financial statements are set out in pages 8 to 14. The Statement of Financial Activities shows a deficit for the year of £29,112. (2023: surplus of £39,472). The total funds at year end, including fixed assets, stand at £381,518. (2023: £410,630).

The trustees declare that they have approved the report above.

Signed on behalf of the charity's trustees:

Signed: Date: 24th January 2025

Amanda James, Treasurer

SPORTING PENISTONE C.I.O.

INDEPENDENT EXAMINER'S REPORT

YEAR ENDED 31 MARCH 2024

I report on the accounts of the charity, which are set out on pages 8 to 14.

Respective responsibilities of trustees and examiner
The charity's trustees are responsible for the preparation of the accounts. The 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

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 matter has come to my attention:

1. which gives me reasonable cause to believe that in any material respect the requirements to keep accounting records, in accordance with section 130 of the 2011 Act, and to prepare accounts which accord with the accounting records and comply with the accounting requirements of the 2011 Act have not been met;

or

2. to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

Signed S Tolson Date 24th January 2025

Steph Tolson
Community Accountant
BCVS Services
23 Queens Road, Barnsley, S71 1AN

SPORTING PENISTONE C.I.O.

STATEMENT OF FINANCIAL ACTIVITIES

YEAR ENDED 31 MARCH 2024

	Note	Unrestricted Funds £	Restricted Funds £	Designated Funds £	2024 Total Funds £	2023 Total Funds £
Income						
Sports Centre income		95,813	-	-	95,813	73,875
Car parking & room hire		32,613	-	-	32,613	32,426
Café & tuckshop income		48,634	-	-	48,634	33,670
Grants received	2	-	1,580	-	1,580	71,042
Fundraising and events		1,728	-	-	1,728	750
Donations		2,357	-	-	2,357	719
Other income		-	-	-	-	40
Total income		**181,145**	**1,580**	-	**182,725**	212,522
Expenditure						
Staff costs	6	96,973	775	-	97,748	81,118
Equipment		7,617	260	-	7,877	3,881
Repairs & maintenance		16,136	-	-	16,136	13,004
Insurance		2,531	-	-	2,531	2,388
Training		687	-	-	687	2,659
Rent and rates		753	320	-	1,073	1,268
Utilities, telephone & internet		26,064	1,000	-	27,064	20,572
Admin, stationery & bank fees		7,063	-	-	7,063	3,595
Refreshments & tuck shop		22,143	-	-	22,143	12,984
Advertising		170	-	-	170	1,097
Licences		1,378	-	-	1,378	1,573
Accountancy fee	10	900	-	-	900	850
HR & Payroll fees		1,669	-	-	1,669	1,823
Depreciation		-	-	25,373	25,373	26,238
Miscellaneous/other		25	-	-	25	-
Total Expenditure		**184,109**	**2,355**	**25,373**	**211,837**	173,050
Net Income/(Expenditure)		(2,964)	(775)	(25,373)	(29,112)	39,472
Total funds brought forward		32,356	26,019	352,255	410,630	371,158
Fund Transfers and adjustments	13	-	-	-	-	-
Total funds carried forward		**29,392**	**25,244**	**326,882**	**381,518**	410,630

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

Prior year income includes restricted grants and donations of £71,042. All other prior year income is unrestricted. Prior year expenditure includes depreciation of £26,238 allocated to designated funds and the following amounts from restricted funds: £1,011 staff costs, £435 rent & rates and £666 utilities. All other prior year expenditure is unrestricted.

SPORTING PENISTONE C.I.O.

BALANCE SHEET

YEAR ENDED 31 MARCH 2024

	Note		**2024**		2023
		£	£	£	£
Fixed assets					
Tangible fixed assets	3		326,882		352,255
Current assets					
Debtors	4	7,090		239	
Cash at bank and in hand		71,063		66,427	
Total current assets		78,153		66,666	
Current liabilities					
Creditors	5	(23,517)		(8,291)	
Amounts falling due within one year		(23,517)		(8,291)	
Net current assets			54,636		58,375
Net assets			**381,518**		410,630
Funds of the charity	12				
Unrestricted funds			29,392		32,356
Designated funds (Fixed assets)			326,882		352,255
Restricted funds			25,244		26,019
Total funds			**381,518**		410,630

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

Date: 24th January 2025

Amanda James, Treasurer

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)).

Sporting Penistone 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.

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
Sporting Penistone CIO is a registered charity and is exempt from UK corporation tax on income from its charitable activities.

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

	2024	2023
	£	£
BMBC s106 funding building project	-	68,590
BMBC Ward Alliance Social Hub	1,320	-
Kickstart grant for wages	-	1,011
BMBC Ward Alliance Refugee Evenings	-	666
BMBC Ward Alliance WTGF	-	775
Penistone round table Pickleball	260	-
	1,580	71,042

3. Fixed Assets

	Leasehold Property Improvements £	Equipment, Fixtures & Fittings £	Total £
Cost			
Balance b/f - 01.04.23	407,111	33,603	440,714
Additions in year			
Disposals			
Balance c/f at 31.03.24	407,111	33,603	440,714
Depreciation			
Balance b/f - 01.04.23	67,147	21,312	88,459
Disposals	-	-	-
Charge for the year	20,355	5,018	25,373
Balance c/f at 31.03.24	87,502	26,330	113,832
NBV at 31 March 2024	**319,609**	**7,273**	**326,882**
NBV at 31 March 2023	339,964	12,291	352,255

4. Debtors

	2024 £	2023 £
Debtors	811	239
Accrued centre income	6,279	-
	7,090	239

5. Creditors

	2024 £	2023 £
Accountancy accrual 2023	850	850
Accountancy accrual 2024	900	-
Payroll & Pension accrual	7,973	7,441
HMRC PAYE accrual	10,278	-
Credit Card accrual	3,516	-
	23,517	8,291

6. Staff Costs and Numbers

	2024	2023
	£	£
Salaries cost	83,057	78,347
PAYE and Employer NI	10,278	-
Pensions	4,413	2,771
	97,748	81,118
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

During the period, trustee A Barron received remuneration payments of £10,912 for the supply of services to the Charity. There were no other trustee payments. (2023: £6,826)

8. Related Party Transactions

No payments were made to related parties during the period. (2023: £0)

10. Independent Examination of Accounts

The cost of the independent examination for the year was £900 (2023: £850).

11. Land & Buildings

A 30 year lease dated 9th May 2019 exists between the charity and Barnsley Metropolitan Borough Council (BMBC), relating to the leisure centre land & Building. Improvements to the leasehold property are recognised as fixed assets in the charity's accounts

12. Movement In Funds

	Opening balance £	Incoming resources £	(Resources expended) £	Transfers & adjustments £	Closing balance £
Unrestricted funds					
General Fund	32,356	181,145	(184,109)	-	29,392
	32,356	**181,145**	**(184,109)**	**-**	**29,392**
Designated funds					
Fixed Assets	352,255	-	(25,373)	-	326,882
	352,255	**-**	**(25,373)**	**-**	**326,882**
Restricted funds					
BMBC Ward Alliance Building Project	25,244	-	-	-	25,244
Penistone Round Table Pickleball		260	(260)		-
BMBC Ward Alliance Wellbeing Social Hub	-	1,320	(1,320)		-
BMBC Ward Alliance Working Together	775	-	(775)	-	-
	26,019	**1,580**	**(2,355)**	**-**	**25,244**
TOTAL FUNDS	**410,630**	**182,725**	**(211,837)**	**-**	**381,518**

13. Fund Transfers

None.

SPORTING PENISTONE

England & Wales - Charity number 1157786

Accounts

Registered Charity No: 1157786

SPORTING PENISTONE C.I.O.

REPORT AND ACCOUNTS

YEAR ENDED 31 MARCH 2023

CONTENTS

LEGAL AND ADMINISTRATIVE INFORMATION

YEAR ENDED 31 MARCH 2023

Full Name:	**SPORTING PENISTONE C.I.O.**
Registered Charity Number:	1157786
Principal Address:	Penistone Leisure Centre Thurlstone Road Penistone Sheffield S36 9EF
Trustees:	Amanda James Rachel Gibbons Karl Travis Alison Barron Annie Lightowler (Resigned November 23) Helen Slater (resigned October 22) Michaela Rowe (Resigned July 22) Ian Billingham (Appointed November 23)
Chair:	Rachel Gibbons
Treasurer:	Amanda James
Bankers:	Unity Trust Bank PO Box 7193 Planetary Road Willenhall WV1 9DG
Independent Examiner:	Stephanie Tolson Community Accountant BCVS Services 23 Queens Road Barnsley S71 1AN

The Trustees present their report and accounts for the year ended 31st 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

Sporting Penistone is a Charitable Incorporated Organisation (CIO), registered with the Charity Commission and governed by its constitution, adopted 03 July 2014. The organisation was formerly a project of Penistone & District Community Partnership.

The affairs of the CIO are managed by the charity trustees who may exercise all the powers of the CIO. The trustees are appointed for 3 years by resolution at a trustees' meeting.

Membership of the CIO is limited to the trustees, who have no liability to contribute to assets and no personal responsibility for settling debts and liabilities in the event of winding up.

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. The maximum number of trustees is 12.

Each new trustee is given a copy of the constitution and the latest trustees' annual report and accounts, on or before appointment. The trustees who served during the year are shown on page 3 of this report.

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 ensuring the centre is booked out to groups as much as possible. 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:

1. To promote for the benefit of the inhabitants of Penistone and district without distinction of sex, sexual orientation, age, disability, nationality, race or of political, religious or other opinions, by associating together the said inhabitants and the statutory authorities, voluntary and other organisations in a common effort to advance education and to provide facilities in the interests of social welfare for recreation and leisure-time occupation with the effect of improving the conditions of life for the said inhabitants.

2. To establish, or secure the establishment of, a leisure centre and to maintain and manage the same (whether alone or in co-operation with any statutory authority or other person or body) in furtherance of the objects.

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 Leisure Centre has continued to provide a series of activities for the local community. These include:

- Chair aerobics, dementia café, Walking Netball and 'PenActive', a youth club for older people.
- Sweaty Mamas, Little Bikers and Tumble Tots for mothers and young children
- Karate and teen circuits.
- For people in general, a gym and fitness classes such as circuit training, tap dance, 'Boogie Bounce', Tai Chi and Zumba.
- Sports such as badminton and table tennis.
- Roller skating, with sessions for families, adults and teens, and parties.
- Art activities, a board game café, canasta and a psychic are broadening our audience.
- The NHS run cardiac and pulmonary rehabilitation sessions from the centre for local people.
- The local Mountain Rescue team store a vehicle in the garage at the back of the centre and an environmental group stores its equipment in an outside room. The private swimming baths over the road pays to use our car park.
- The cafe continues to provide nutritious meals for centre users and members of the public.

After the onset of the Ukraine war, a group called 'Penistone Welcomes Refugees' was run by the leisure centre. It was initially to provide information and support to potential hosts, then to support the hosts and refugees with initial English classes and opportunities to socialise. A room continued to be used for ESOL classes beyond the end of this period.

These activities have been possible as a result of outstanding work by the trustees and other volunteers, and have generated an adequate income for the centre.

Achievements & performance during the period

We now have a full-time manager and 3 part time office staff responsible for finance, activities and communications. In addition there is the café manager and several young staff members who cover parties and assist in the café.

Volunteers still play an important part in the running of the centre, doing gym inductions, covering reception, assisting with sessions, running skating sessions and doing maintenance.

The café is becoming more profitable.

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. As we operate in a building which dates back to the 1930s, and which in the past has not been maintained as well as it might, we needed to build up funds to allow us to repair and renovate the building as required. The refurbishment has taken place over the last three years and reserves have now significantly reduced.

We would now like to maintain reserves at around £30,000, which would secure the long term future of Sporting Penistone. The actual level of unrestricted reserves at the year end was £32,356 which meets this requirement (2022: £36,699).

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.

The trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy the financial position of the charity at any time and enable the trustees to prepare financial statements for each financial year. The trustees are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud or other irregularities.

Financial Position

The financial statements are set out in pages 8 to 14. The Statement of Financial Activities shows a surplus for the year £39,472. (2022: £9,911). The total funds at year end, represented by unrestricted funds, stand at £32,356. (2022: £36,699).

The trustees declare that they have approved the report above.

Signed on behalf of the charity's trustees:

Signed: ______________________ Date: 25th January 2024

Amanda James, Treasurer

SPORTING PENISTONE C.I.O.

INDEPENDENT EXAMINER'S REPORT

YEAR ENDED 31 MARCH 2023

I report on the accounts of the charity, which are set out on pages 8 to 14.

Respective responsibilities of trustees and examiner
The charity's trustees are responsible for the preparation of the accounts. The 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

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 matter has come to my attention:

1. which gives me reasonable cause to believe that in any material respect the requirements to keep accounting records, in accordance with section 130 of the 2011 Act, and to prepare accounts which accord with the accounting records and comply with the accounting requirements of the 2011 Act have not been met;

or

2. to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

Signed S Tolson Date 25th January 2024

Steph Tolson
Community Accountant
BCVS Services
23 Queens Road, Barnsley, S71 1AN

SPORTING PENISTONE C.I.O.

STATEMENT OF FINANCIAL ACTIVITIES

YEAR ENDED 31 MARCH 2023

	Note	Unrestricted Funds £	Restricted Funds	Designated Funds £	2023 Total Funds £	2022 Total Funds £
Income						
Sports Centre income		73,875	-	-	73,875	58,739
Car parking & room hire		32,426	-	-	32,426	18,710
Café & tuckshop income		33,670	-	-	33,670	4,297
Grants received	2	-	71,042	-	71,042	48,834
Fundraising and events		750	-	-	750	2,624
Donations		719	-	-	719	943
Other income		40	-	-	40	59
Total Income		**141,480**	**71,042**	**-**	**212,522**	134,206
Expenditure						
Staff costs	6	81,930	1,011	-	82,941	50,788
Equipment		3,881	-	-	3,881	4,824
Fundraising expenses		-	-	-	-	242
Repairs & maintenance		13,004	-	-	13,004	7,280
Insurance		2,388	-	-	2,388	2,334
Training		2,659	-	-	2,659	4,696
Rent and rates		833	435	-	1,268	796
Utilities, telephone & internet		19,906	666	-	20,572	6,955
Admin & stationery		3,595	-	-	3,595	3,978
Refreshments & tuck shop		12,984	-	-	12,984	2,518
Building works/construction		-	-	-	-	9,814
Advertising		1,097	-	-	1,097	304
Legal & professional fees		-	-	-	-	3,225
Licences		1,573	-	-	1,573	1,200
Accountancy fee	10	850	-	-	850	750
Depreciation		-	-	26,238	26,238	24,157
Miscellaneous/other		-	-	-	-	434
Total Expenditure		**144,700**	**2,112**	**26,238**	**173,050**	124,295
Net Income/(Expenditure)		**(3,220)**	**68,930**	**(26,238)**	**39,472**	9,911
Total funds brought forward		36,699	435	334,024	371,158	361,247
Fund Transfers and adjustments	13	(1,123)	(43,346)	44,469	-	-
Total funds carried forward		**32,356**	**26,019**	**352,255**	**410,630**	371,158

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

Prior year income includes restricted grants and donations of £29,464. All other prior year income is unrestricted. Prior year expenditure includes depreciation of £24,157 allocated to designated funds and the following amounts from restricted funds - £23,382 staff costs, £1,684 equipment costs and £4,415 building construction costs. All other prior year expenditure is unrestricted.

SPORTING PENISTONE C.I.O.

BALANCE SHEET

YEAR ENDED 31 MARCH 2023

	Note	2023 £	2023 £	2022 £	2022 £
Fixed assets					
Tangible fixed assets	3		352,255		334,024
Current assets					
Debtors	4	239		4,453	
Cash at bank and in hand		66,427		39,936	
Total current assets		66,666		44,389	
Current liabilities					
Creditors	5	(8,291)		(7,255)	
Amounts falling due within one year		(8,291)		(7,255)	
Net current assets			58,375		37,134
Net assets			410,630		371,158
Funds of the charity	12				
Unrestricted funds			32,356		36,699
Designated funds (Fixed assets)			352,255		334,024
Restricted funds			26,019		435
Total funds			410,630		371,158

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

Date: 25th January 2024

Amanda James, Treasurer

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)).

Sporting Penistone 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.

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
Sporting Penistone CIO is a registered charity and is exempt from UK corporation tax on income from its charitable activities.

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 s106 funding building project	68,590	3,560
Sport England CLRF	-	19,860
Kickstart grant for wages	1,011	3,522
BMBC Ward Alliance Refugee Evenings	666	-
BMBC Ward Alliance WTGF	775	5,579
SSE funding for office payments system	-	1,667
BMBC Covid Support funding	-	8,000
HMRC CJRS Furlough grant	-	4,072
Co-op Community Fund	-	2,574
	71,042	48,834

The BMBC s106 grant of £68,590 was received to fund the construction of external storage, showers & fittings, new fire door & panelling in the main hall and laying tarmac in the car park.

The Kickstart scheme is a government scheme to get young people into employment. This restricted grant of £1,011 funded wages and equipment for a new employee.

The BMBC Ward Alliance grant of £775 was the remaining funds of a Working Together Grant Fund to support young people. The project seeks to increase wellbeing in young people by running structured sessions focussing on physical and mental wellbeing.

The BMBC Ward Alliance grant of £666 was funding to run Ukranian refugee evenings.

3. Fixed Assets

	Leasehold Property Improvements	Equipment, Fixtures & Fittings	Total
	£	£	£
Cost			
Balance b/f - 01.04.22	363,765	32,480	396,245
Additions in year	43,346	1,123	44,469
Disposals	-	-	-
Balance c/f at 31.03.23	407,111	33,603	440,714
Depreciation			
Balance b/f - 01.04.22	46,792	15,429	62,221
Disposals	-	-	-
Charge for the year	20,355	5,883	26,238
Balance c/f at 31.03.23	67,147	21,312	88,459
NBV at 31 March 2023	**339,964**	**12,291**	**352,255**
NBV at 31 March 2022	316,973	17,051	334,024

4. Debtors

	2023	2022
	£	£
Debtors	239	4,453
	239	4,453

5. Creditors

	2023	2022
	£	£
Accountancy accrual	850	750
Payroll accrual	7,441	6,505
	8,291	7,255

6. Staff Costs and Numbers

	2023 £	2022 £
Salaries cost	78,347	48,965
Social Security Costs	1,823	1389
Pensions	2,771	434
	82,941	50,788

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

During the period, trustee A Barron received remuneration payments of £6,826 for the supply of services to the Charity. There were no other trustee payments. (2022: £3,781)

8. Related Party Transactions

No payments were made to related parties during the period. (2022: £0)

10. Independent Examination of Accounts

The cost of the independent examination for the year was £850 (2022: £750).

11. Land & Buildings

A 30 year lease dated 9th May 2019 exists between the charity and Barnsley Metropolitan Borough Council (BMBC), relating to the leisure centre land & Building. Improvements to the leasehold property are recognised as fixed assets in the charity's accounts

12. Movement In Funds

	Opening balance £	Incoming resources £	(Resources expended) £	Transfers & adjustments £	Closing balance £
Unrestricted funds					
General Fund	36,699	141,480	(144,700)	(1,123)	32,356
	36,699	**141,480**	**(144,700)**	**(1,123)**	**32,356**
Designated funds					
Fixed Assets	334,024	-	(26,238)	44,469	352,255
	334,024	**-**	**(26,238)**	**44,469**	**352,255**
Restricted funds					
BMBC Ward Alliance Building Project	-	68,590	-	(43,346)	25,244
BMBC Penistone Active fund	435	-	(435)	-	-
BMBC Ward Alliance Refugee Evenings	-	666	(666)	-	-
Kickstart	-	1,011	(1,011)	-	-
BMBC Ward Alliance Working Together	-	775	-	-	775
	435	**71,042**	**(2,112)**	**(43,346)**	**26,019**
TOTAL FUNDS	**371,158**	**212,522**	**(173,050)**	**43,346**	**410,630**

13. Fund Transfers

£43,346 was transferred to the designated fixed assets fund from Restricted Funds, to cover capital spend in accordance with the Fixed Asset policy. This was building construction work.

£1,123 was transferred to the designated fixed assets fund from Unrestricted Funds, to cover capital spend in accordance with the Fixed Asset policy. This was the purchase of a fridge.

SPORTING PENISTONE

England & Wales - Charity number 1157786

Accounts

Registered Charity No: 1157786

SPORTING PENISTONE C.I.O.

REPORT AND ACCOUNTS

YEAR ENDED 31 MARCH 2022

CONTENTS

Full Name:	**SPORTING PENISTONE C.I.O.**
Registered Charity Number:	1157786
Principal Address:	Penistone Leisure Centre Thurlstone Road Penistone Sheffield S36 9EF
Trustees:	Amanda James Rachel Gibbons Karl Travis Alison Barron Annie Lightowler (appointed April 2021) Helen Slater (appointed April 2021) Michaela Rowe (appointed July 2021)
Chair:	Rachel Gibbons
Treasurer:	Amanda James
Bankers:	Unity Trust Bank PO Box 7193 Planetary Road Willenhall WV1 9DG
Independent Examiner:	Stephanie Tolson Community Accountant BCVS Services Priory Campus Pontefract Road Barnsley S71 5PN

The Trustees present their report and accounts for the year ended 31st 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

Sporting Penistone is a Charitable Incorporated Organisation (CIO), registered with the Charity Commission and governed by its constitution, adopted 03 July 2014. The organisation was formerly a project of Penistone & District Community Partnership.

The affairs of the CIO are managed by the charity trustees who may exercise all the powers of the CIO. The trustees are appointed for 3 years by resolution at a trustees' meeting.

Membership of the CIO is limited to the trustees, who have no liability to contribute to assets and no personal responsibility for settling debts and liabilities in the event of winding up.

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. The maximum number of trustees is 12.

Each new trustee is given a copy of the constitution and the latest trustee's annual report and accounts, on or before appointment. The trustees who served during the year are shown on page 3 of this report.

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 ensuring the centre is booked out to groups as much as possible. 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:

1. To promote for the benefit of the inhabitants of Penistone and district without distinction of sex, sexual orientation, age, disability, nationality, race or of political, religious or other opinions, by associating together the said inhabitants and the statutory authorities, voluntary and other organisations in a common effort to advance education and to provide facilities in the interests of social welfare for recreation and leisure-time occupation with the effect of improving the conditions of life for the said inhabitants.

2. To establish, or secure the establishment of, a leisure centre and to maintain and manage the same (whether alone or in co-operation with any statutory authority or other person or body) in furtherance of the objects.

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 Leisure Centre has continued to provide a series of activities for the local community. These include: a gym, fitness activities in the main hall and studio/cafe, badminton, table tennis, roller skating, parties and art activities. There is also 'PenActive', a youth club for older people. We have several groups for pre-school children and a weekly dementia café. The local Mountain Rescue team store a vehicle in the garage at the back of the centre and an environmental group stores its equipment in an outside room. The private swimming baths over the road pays to use our car park. We opened a café in March 2021 to add an additional service for our users and complement our other activities.

These activities have been possible as a result of outstanding work by the trustees and other volunteers, and have generated an adequate income for the centre.

Achievements & performance during the period

The Leisure Centre opened up gradually after Covid in 2021, and we have since been able to build up our activities in the refurbished leisure centre. The centre now has a much better layout and presentation, more modern facilities and additional space. It is fully accessible and includes a changing place for people with severe disabilities. This will enable us to increase the activities we can run and the groups of people we can include over the coming years.

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.

As we operate in a building which dates back to the 1930s, and which in the past has not been maintained as well as it might, we needed to build up funds to allow us to repair and renovate the building as required. The refurbishment mentioned above has addressed a lot of issues to do with building maintenance, but there were significant areas which were not refurbished such as the flat roof at the front.

We used a significant amount of the reserves we had built up to pay for architect and surveyor fees and other refurbishment costs, and our reserves were significantly reduced. We would now like to maintain reserves at around £30,000, which would secure the long term future of Sporting Penistone. The actual level of unrestricted reserves at the year end was £36,699. (2021: £15,488).

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.

The trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy the financial position of the charity at any time and enable the trustees to prepare financial statements for each financial year. The trustees are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud or other irregularities.

Financial Position

The financial statements are set out in pages 8 to 14. The Statement of Financial Activities shows a surplus for the year £9,911. (2021: £183,733). The total funds of the charity at year end, represented by unrestricted funds, stand at £36,699. (2021: £15,488).

The trustees declare that they have approved the report above.

Signed on behalf of the charity's trustees:

Signed: ______________________________ Date: 18th January 2023

Amanda James, Treasurer

I report on the accounts of the charity, which are set out on pages 8 to 14.

Respective responsibilities of trustees and examiner
The charity's trustees are responsible for the preparation of the accounts. The 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

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 matter has come to my attention:

1. which gives me reasonable cause to believe that in any material respect the requirements to keep accounting records, in accordance with section 130 of the 2011 Act, and to prepare accounts which accord with the accounting records and comply with the accounting requirements of the 2011 Act have not been met;

or

2. to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

Signed ____________________________ Date 18th January 2023

Steph Tolson, ACMA
Community Accountant
BCVS Services
Priory Campus, Pontefract Road, Barnsley, S71 5PN

SPORTING PENISTONE C.I.O.

STATEMENT OF FINANCIAL ACTIVITIES

YEAR ENDED 31 MARCH 2022

	Note	Unrestricted Funds £	Restricted Funds	Designated Funds £	2022 Total Funds £	2021 Total Funds £
Income						
Sports Centre income		58,739	-	-	58,739	24,576
Car Parking & room hire		18,710	-	-	18,710	-
Café & Tuckshop income		4,297	-	-	4,297	-
Grants received	2	20,225	28,609	-	48,834	217,751
Fundraising and events		2,624	-	-	2,624	2,860
Donations		88	855	-	943	6,949
Refunds		-	-	-	-	-
Other income		59	-	-	59	1
Total income		**104,742**	**29,464**	**-**	**134,206**	252,137
Expenditure						
Staff costs		27,406	23,382	-	50,788	22,176
Equipment		3,140	1,684	-	4,824	2,087
Fundraising expenses		242	-	-	242	-
Repairs & maintenance		7,280	-	-	7,280	5,976
Insurance		2,334	-	-	2,334	1,153
Training		4,696	-	-	4,696	190
Rent and Rates		-	-	-	-	234
Utilities, telephone & internet		7,751	-	-	7,751	6,015
Admin & Stationery		3,978	-	-	3,978	1,889
Refreshments & Tuck shop		2,518	-	-	2,518	173
Building works/construction		5,399	4,415	-	9,814	4,511
Advertising		304	-	-	304	-
Legal & professional fees		3,225	-	-	3,225	1,118
Licences		1,200	-	-	1,200	35
Accountancy Fee		750	-	-	750	725
Depreciation		-	-	24,157	24,157	22,110
Miscellaneous/other		434	-	-	434	12
Total Expenditure		**70,657**	**29,481**	**24,157**	**124,295**	68,404
Net Income/(Expenditure)		**34,085**	**(17)**	**(24,157)**	**9,911**	183,733
Total funds brought forward		15,488	452	345,307	361,247	177,514
Fund Transfers and adjustments	13	(12,874)	-	12,874	-	-
Total funds carried forward		**36,699**	**435**	**334,024**	**371,158**	361,247

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

Prior year income includes restricted grants and donations of £178,501. All other prior year income is unrestricted. Prior year expenditure includes depreciation of £22,110 allocated to designated funds and the following amounts from restricted funds - £218 Legal fees, £733 admin costs, £1,481 Equipment costs and £4,511 building construction costs. All other prior year expenditure is unrestricted.

SPORTING PENISTONE C.I.O.

BALANCE SHEET

YEAR ENDED 31 MARCH 2022

	Note	£	2022 £	£	2021 £
Fixed assets					
Tangible Fixed Assets	3		334,024		345,307
Current assets					
Debtors	4	4,453		-	
Cash at bank and in hand		39,936		18,762	
Total current assets		44,389		18,762	
Current liabilities					
Creditors amounts falling due within one year	5	(7,255)		(2,822)	
Net current assets			37,134		15,940
Net assets			**371,158**		361,247
Funds of the charity	12				
Unrestricted funds			36,699		15,488
Designated funds (Fixed Assets)			334,024		345,307
Restricted funds			435		452
Total funds			**371,158**		361,247

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

Date: 18th January 2023

Amanda James, Treasurer

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)).

Sporting Penistone 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.

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
Sporting Penistone CIO is a registered charity and is exempt from UK corporation tax on income from its charitable activities.

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 Ward Alliance	3,560	-
Sport England CLRF	19,860	-
Kickstart Grant for wages	3,522	-
EPIP Leader grant	-	165,277
SSE funding for contruction work	-	6,666
BMBC Better Barnsley Bond	-	2,908
East Riding of Yorkshire 4 Good Fund	-	2,000
SSE funding for office payments system	1,667	750
BMBC Covid Support funding	13,579	28,090
HMRC CJRS Furlough grant	4,072	8,938
SSE Unrestricted funding	-	1,667
Co-op Community Fund	2,574	1,455
	48,834	217,751

The Sport England Community Leisure Recovery Fund was a £19,860 restricted grant to fund wages and restarting activities following the Covid-19 Pandemic.

The BMBC Ward Alliance grant of £3,560 was received to fund the construction of a corridor, as part of the construction works to create a new café.

The Kickstart Scheme is a government scheme to get young people into employment. This restricted grant of £3,522 funded wages and equipment for a new employee.

The SSE funding was a Community Business Trade-up grant of £1,667 which was the final payment of grants issued in the previous financial year. This funded equipment for a new payments system.

BMBC provided £13,579 of support as Covid-19 Crisis funding, this was unrestricted.

The HMRC CJRS provided funding to enable a number of staff to be furloughed through the pandemic.

The Co-op Community grant is part of the ongoing scheme to support local projects and is unrestricted. The grant this year has helped fund new gym equipment.

3. Fixed Assets

	Leasehold Property Improvements	Equipment, Fixtures & Fittings	Total
	£	**£**	**£**
Cost			
Balance b/f - 01.04.21	363,765	19,606	383,371
Additions in year	-	12,874	12,874
Disposals	-	-	-
Balance c/f at 31.03.22	363,765	32,480	396,245
Depreciation			
Balance b/f - 01.04.21	28,604	9,460	38,064
Disposals	-	-	-
Charge for the year	18,188	5,969	24,157
Balance c/f at 31.03.22	46,792	15,429	62,221
NBV at 31 March 2022	**316,973**	**17,051**	**334,024**
NBV at 31 March 2021	335,161	10,146	345,307

4. Debtors

	2022	2021
	£	£
Debtors	4,453	-
	4,453	-

5. Creditors

	2022	2021
	£	£
Accountancy accrual	750	725
Payroll accrual	6,505	2,097
	7,255	2,822

6. Staff costs and numbers

	2022	2021
	£	£
Salaries cost	48,965	21,153
Social Security Costs	1,389	965
Pensions	434	58
	50,788	22,176
Average number of staff employed during the year	10	2

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

7. Trustee payments, benefits and expenses

During the period, trustee A Barron received remuneration payments of £3,781 for the supply of services to the Charity. There were no other trustee payments. (2021: £1,050)

8. Related Party Transactions

No payments were made to related parties during the period. (2021: £0)

10. Independent Examination of Accounts

The cost of the independent examination for the year was £750 (2021: £725).

11. Land & Buildings

A 30 year lease dated 9th May 2019 exists between the charity and Barnsley Metropolitan Borough Council (BMBC), relating to the leisure centre land & Building. Improvements to the leasehold property are recognised as fixed assets in the charity's accounts

12. Movement In Funds

	Opening balance £	Incoming resources £	(Resources expended) £	Transfers & adjustments £	Closing balance £
Unrestricted funds					
General Fund	15,488	104,742	(70,657)	(12,874)	36,699
	15,488	**104,742**	**(70,657)**	**(12,874)**	**36,699**
Designated funds					
Fixed Assets	345,307	-	(24,157)	12,874	334,024
	345,307	**-**	**(24,157)**	**12,874**	**334,024**
Restricted funds					
BMBC Ward Alliance	-	3,560	(3,560)	-	-
BMBC Penistone Active fund	435	-	-	-	435
Sport England CLRF	-	19,860	(19,860)	-	-
Kickstart	-	3,522	(3,522)	-	-
SSE Trade Up Office Payments	17	1,667	(1,684)	-	-
R Thompson Donation	-	450	(450)	-	-
Penistone Round Table Donation	-	405	(405)	-	-
	452	**29,464**	**(29,481)**	**-**	**435**
TOTAL FUNDS	**361,247**	**134,206**	**(124,295)**	**-**	**371,158**

13. Fund Transfers

£12,874 was transferred to the designated fixed assets fund, to cover capital spend in accordance with the Fixed Asset policy. This was for various items for the new kitchen and some gym equipment.

SPORTING PENISTONE

England & Wales - Charity number 1157786

Accounts

Registered Charity No: 1157786

SPORTING PENISTONE C.I.O.

REPORT AND ACCOUNTS

YEAR ENDED 31 MARCH 2021

SPORTING PENISTONE C.I.O.

REPORT AND ACCOUNTS

YEAR ENDED 31 MARCH 2021

CONTENTS

Full Name:	**SPORTING PENISTONE C.I.O.**
Registered Charity Number:	1157786
Principal Address:	Penistone Leisure Centre Thurlstone Road Penistone Sheffield S36 9EF
Trustees:	Amanda James Eric Feek Rachel Gibbons Karl Travis Alison Barron
Chair:	Rachel Gibbons
Treasurer:	Amanda James
Bankers:	Unity Trust Bank PO Box 7193 Planetary Road Willenhall WV1 9DG
Independent Examiner:	Stephanie Tolson Community Accountant BCVS Services Priory Campus, Pontefract Road, Barnsley S71 5PN

The Trustees present their report and accounts for the year ended 31st March 2021.

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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 ensuring the centre is booked out to groups as much as possible. For other areas the charity has policies and procedures in place to manage or lessen the effects of potential risks.

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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 Leisure Centre has continued to provide a series of activities for the local community. These include: a gym, fitness activities in the main hall and studio/cafe, badminton, table tennis, roller skating, parties and art activities. There is also 'PenActive', a youth club for older people. Special activities are laid on during the school holidays. The local Mountain Rescue team store a vehicle in the garage at the back of the centre and an environmental group stores its equipment in an outside room. The private swimming baths over the road pays to use our car park. These activities have been possible as a result of outstanding work by the trustees and other volunteers, and have generated an adequate income for the centre. During the pandemic, we were part of the group organising 'Love Thy Penistone' which matched up volunteers with people who needed help to stay well.

Achievements & performance during the period

The Leisure Centre agreed a 30 year lease with BMBC on 9/5/2019. We secured significant funding in 2018-20, to enable a full refurbishment of Penistone Leisure Centre. This work started in 2019 and was completed in 2021. The centre now has a much better layout and presentation, more modern facilities and additional space. It is fully accessible and includes a changing place for people with severe disabilities. This will enable us to increase the activities we can run and the groups of people we can include over the following years.

Covid-19

As a result of Covid-19 the centre had to shut down in line with government guidelines. The refurbishment work continued during that time, but we reopened at the end of August 2020 once the refurbishment was sufficiently advanced and after putting Covid-19 safeguarding in place. Before this, we provided outdoor table tennis for local people. We closed during both subsequent lockdowns, but each time new guidelines were given that enabled the centre to reopen some activities, we did. Up to the end of March 2021, most activities were still closed, but we were ready to offer all the same facilities we did before Covid-19, plus additional ones.

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.

As we operate in a building which dates back to the 1930s, and which in the past has not been maintained as well as it might, we needed to build up funds to allow us to repair and renovate the building as required. The refurbishment mentioned above has addressed a lot of issues to do with building maintenance.

We used a significant amount of the reserves we had built up to pay for architect and surveyor fees and other refurbishment costs, and feel we can operate with a reduced reserve now. However, there will still be problems that occur and we also need reserves to allow us to replace gym and other equipment as it nears the end of its useful working life.

In view of the above, the trustees believe that a fund of around £20,000 would secure the long term future of Sporting Penistone. The actual level of unrestricted reserves at the year end was £15,488. (2020: £36,509).

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.

The trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy the financial position of the charity at any time and enable the trustees to prepare financial statements for each financial year. The trustees are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud or other irregularities.

Financial Position

The financial statements are set out in pages 8 to 15. The Statement of Financial Activities shows a surplus for the year £183,733. (2020: £121,222). The total funds of the charity at year end, represented by unrestricted funds, stand at £15,488. (2020: £36,509).

The trustees declare that they have approved the report above.

Signed on behalf of the charity's trustees:

Signed: __________________ Date: 1st October 2021

Amanda James, Treasurer

I report on the accounts of the charity, which are set out on pages 8 to 15.

Respective responsibilities of trustees and examiner
The charity's trustees are responsible for the preparation of the accounts. The 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 this financial year. I am qualified to undertake the examination, being a qualified 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 matter has come to my attention:

1. which gives me reasonable cause to believe that in any material respect the requirements to keep accounting records, in accordance with section 130 of the 2011 Act, and to prepare accounts which accord with the accounting records and comply with the accounting requirements of the 2011 Act have not been met;

or

2. to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

Signed _______________________ Date: 1st October 2021

Steph Tolson, ACMA
Community Accountant
BCVS Services
Priory Campus, Pontefract Road, Barnsley, S71 5PN

SPORTING PENISTONE C.I.O.

STATEMENT OF FINANCIAL ACTIVITIES

YEAR ENDED 31 MARCH 2021

	Note	Unrestricted Funds £	Restricted Funds	Designated Funds £	2021 Total Funds £	2020 Total Funds £
Income						
Sports Centre income		24,576	-	-	24,576	51,744
Car Parking & room hire		-	-	-	-	3,150
Grants received	3	40,150	177,601	-	217,751	114,656
Fundraising and events		2,860	-	-	2,860	1,552
Donations		6,049	900	-	6,949	8,301
Refunds		-	-	-	-	4,473
Other income		1	-	-	1	1,752
Total income		**73,636**	**178,501**	**-**	**252,137**	185,628
Expenditure						
Staff costs		22,176	-	-	22,176	30,371
Equipment		606	1,481	-	2,087	996
Fundraising expenses		-	-	-	-	24
Repairs & maintenance		5,976	-	-	5,976	1,844
Insurance		1,153	-	-	1,153	-
Training		190	-	-	190	517
Rent and Rates		234	-	-	234	1,349
Utilities, telephone & internet		6,015	-	-	6,015	8,272
Admin & Stationery		1,156	733	-	1,889	1,293
Refreshments & Tuck shop		173	-	-	173	2,745
Building works/construction		-	4,511	-	4,511	2,740
Advertising		-	-	-	-	156
Bike Library mechanic		-	-	-	-	408
Legal & professional fees		900	218	-	1,118	2,298
Licences		35	-	-	35	1,200
Accountancy Fee		725	-	-	725	500
Depreciation		-	-	22,110	22,110	9,640
Miscellaneous/other		12	-	-	12	53
Total Expenditure		**39,351**	**6,943**	**22,110**	**68,404**	64,406
Net Income/(Expenditure)		**34,285**	**171,558**	**(22,110)**	**183,733**	121,222
Total funds brought forward		36,509	1,215	139,790	177,514	56,292
Fund Transfers and adjustments	13	(55,306)	(172,321)	227,627	-	-
Total funds carried forward		**15,488**	**452**	**345,307**	**361,247**	177,514

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

Prior year comparatives have been restated in accordance with FRF102 (see note 2 to the accounts).

Prior year income includes restricted grants and donations of £119,656. All other prior year income is unrestricted. Prior year expenditure includes depreciation of £9,640 allocated to designated funds and the following amounts from restricted funds - £2,298 Legal fees, £935 Salary costs, £100 Equipment costs and £408 Bike Library mechanic costs. All other prior year expenditure is unrestricted.

SPORTING PENISTONE C.I.O.

BALANCE SHEET

YEAR ENDED 31 MARCH 2021

	Note	2021 £	2021 £	2020 £	2020 £
Fixed assets					
Tangible Fixed Assets	4		345,307		139,790
Current assets					
Debtors	5	-		-	
Cash at bank and in hand		18,762		39,857	
Total current assets		18,762		39,857	
Current liabilities					
Creditors amounts falling due within one year	6	(2,822)		(2,133)	
Net current assets			15,940		37,724
Net assets			**361,247**		177,514
Funds of the charity	12				
Unrestricted funds			15,488		36,509
Designated funds (Fixed Assets)			345,307		139,790
Restricted funds			452		1,215
Total funds			**361,247**		177,514

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

Date: 1st October 2021

Amanda James, Treasurer

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)).

Sporting Penistone 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.

This is the first year that accounts have been prepared under FRS 102. Previous year accounts have been prepared on the Receipts and Payment Basis. The restatement of prior year comparatives is analysed in note 2 to the accounts.

Going Concern note

After reviewing the charity's forecasts and projections and its reserves, the trustees have reasonable expectation that the charity has adequate resources to continue in operation for the 12 month period, from the date of the signing of these accounts. The Covid-19 pandemic has had a significant effect on the income of the charity since the year end, with the forced closure of the building and facilities. However government support funding has been received, together with local donations and the trustees are confident that the organisation can continue during these difficult times.

Incoming resources

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

Donated goods and services

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

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

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

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

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

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

Taxation
Sporting Penistone CIO is a registered charity and is exempt from UK corporation tax on income from its charitable activities.

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. Reconciliation Statement (funds restated under FRF102)

	As At 01 April 2020			
	Unrestricted funds	Designated funds	Restricted funds	Total funds
	£	£	£	£
Funds under previous reporting framework	38,642	-	1,215	39,857
Fixed Assets	-	139,790	-	139,790
Creditors	(2,133)	-	-	(2,133)
Funds restated under FRS102	**36,509**	**139,790**	**1,215**	**177,514**

3. Grants Received

	2021	2020
	£	£
Bike Library project	-	1,188
BMBC Penistone Active fund	-	1,470
Black Stone Edge	-	25,000
Charities Trust Movement for good	-	1,000
East Riding of Yorkshire fund	-	8,000
BMBC Section 106 funding	-	60,000
Freemasons donation	-	5,850
BMBC Ward Alliance	-	4,648
The Talbot Trusts	-	2,500
South Yorkshire Community Fund	-	5,000
EPIP Leader grant	165,277	-
SSE funding for contruction work	6,666	-
BMBC Better Barnsley Bond	2,908	-
East Riding of Yorkshire 4 Good Fund	2,000	-
SSE funding for office payments system	750	-
BMBC Covid Support funding	28,090	-
HMRC CJRS Furlough grant	8,938	-
SSE Unrestricted funding	1,667	-
Co-op Community Fund	1,455	-
	217,751	114,656

The EPIP Leader grant provided funding for the main building works including the creation and fitting of the Changing Places room and the roof and insulation.

The SSE funding was a Community Business Trade-up grant of £6,666 for the installation of toilets and cubicles and the decorating of the main hall. They also provided a £750 grant towards a new payments system for receiving customer payments, and a £1,667 grant which was unrestricted for revenue funding.

The Better Barnsley Bond funding from BMBC funded a new reception area and café counters.

The East Riding of Yorkshire Council 4 Good grant funded a disabled ramp and parking area.

BMBC provided £28,090 of support as Covid-19 Crisis funding, this was unrestricted.

The HMRC CJRS provided funding to enable a number of staff to be furloughed through the pandemic.

The Co-op Community grant is part of the ongoing scheme to support local projects and is unrestricted.

4. Fixed Assets

	Leasehold Property Improvements	Equipment, Fixtures & Fittings	Total
	£	£	£
Cost			
Balance b/f - 01.04.20	143,389	12,355	155,744
Additions in year	220,376	7,251	227,627
Disposals	-	-	-
Balance c/f at 31.03.21	363,765	19,606	383,371
Depreciation			
Balance b/f - 01.04.20	10,415	5,539	15,954
Disposals	-	-	-
Charge for the year	18,189	3,921	22,110
Balance c/f at 31.03.21	28,604	9,460	38,064
NBV at 31 March 2021	**335,161**	**10,146**	**345,307**
NBV at 31 March 2020	132,974	6,816	139,790

5. Debtors

	2021	2020
	£	£
Prepayments	-	-
	-	-

6. Creditors

	2021	2020
	£	£
Accountancy accrual	725	525
Payroll accrual	2,097	1,608
	2,822	2,133

7. Staff costs and numbers

	2021	2020
	£	£
Salaries cost	21,153	28,066
Social Security Costs	965	2028
Pensions	58	277
	22,176	30,371
Average number of staff employed during the year	2	3

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

8. Trustee payments, benefits and expenses

During the period, trustee A Barron received remuneration payments of £1,050 for the supply of services to the Charity. There were no other trustee payments.

9. Related Party Transactions

No payments were made to related parties during the period.

10. Independent Examination of Accounts

The cost of the independent examination for the year was £725 (2020: £500).

11. Land & Buildings

A 30 year lease dated 9th May 2019 exists between the charity and Barnsley Metropolitan Borough Council (BMBC), relating to the leisure centre land & Building. Improvements to the leasehold property are recognised as fixed assets in the charity's accounts.

12. Movement In Funds

	Opening balance £	Incoming resources £	(Resources expended) £	Transfers & adjustments £	Closing balance £
Unrestricted funds					
General Fund	36,509	73,636	(39,351)	(55,306)	15,488
	36,509	**73,636**	**(39,351)**	**(55,306)**	**15,488**
Designated funds					
Fixed Assets	139,790	-	(22,110)	227,627	345,307
	139,790	**-**	**(22,110)**	**227,627**	**345,307**
Restricted funds					
Bike Library project	780	-	-	(780)	-
BMBC Penistone Active fund	435	-	-	-	435
EPIP Rural Payments Agency	-	165,277	(6,210)	(159,067)	-
SSE Trade Up Building Project	-	6,666	-	(6,666)	-
BMBC Better Barnsley Bond	-	2,908	-	(2,908)	-
East Riding 4 Good Fund	-	2,000	-	(2,000)	-
SSE Trade Up Office Payments	-	750	(733)	-	17
Penistone Mayors Donation	-	700	-	(700)	-
Penistone Round Table Donation	-	200	-	(200)	-
	1,215	**178,501**	**(6,943)**	**(172,321)**	**452**
TOTAL FUNDS	**177,514**	**252,137**	**(68,404)**	**-**	**361,247**

13. Fund Transfers

£227,627 was transferred to the designated fixed assets fund, to cover capital spend in accordance with the Fixed Asset policy. This was for the building construction project. £56,086 was from the General Fund and £171,541 was from Restricted funds.

£780 was transferred from the Restricted funds to general funds for the end of the Bike Library Project. This project completed in 2019 and all funds had been spent in previous years.