

Registered Charity No: 1157786

SPORTING PENISTONE C.I.O.

REPORT AND ACCOUNTS

YEAR ENDED 31 MARCH 2025

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

SPORTING PENISTONE C.I.O.

TRUSTEES' REPORT continued

YEAR ENDED 31 MARCH 2025

- 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: _____

Ian Billingham, Chair

Date: 10th December 2025

SPORTING PENISTONE C.I.O.
INDEPENDENT EXAMINER'S REPORT
YEAR ENDED 31 MARCH 2025

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  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

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

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

SPORTING PENISTONE C.I.O.

NOTES TO THE FINANCIAL STATEMENTS continued

YEAR ENDED 31 MARCH 2025

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

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NOTES TO THE FINANCIAL STATEMENTS continued

YEAR ENDED 31 MARCH 2025

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	<u>420,882</u>	<u>43,755</u>	<u>464,637</u>
Depreciation			
Balance b/f - 01.04.24	87,502	26,330	113,832
Disposals	-	-	-
Charge for the year	<u>21,044</u>	<u>6,280</u>	<u>27,324</u>
Balance c/f at 31.03.25	<u>108,546</u>	<u>32,610</u>	<u>141,156</u>
NBV at 31 March 2025	<u>312,336</u>	<u>11,145</u>	<u>323,481</u>
NBV at 31 March 2024	<u>319,609</u>	<u>7,273</u>	<u>326,882</u>

4. Debtors

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

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
	<u>10,889</u>	<u>23,517</u>

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

SPORTING PENISTONE C.I.O.

NOTES TO THE FINANCIAL STATEMENTS continued

YEAR ENDED 31 MARCH 2025

12. Analysis of assets by fund

	Unrestricted funds £	Designated funds £	Restricted funds £	Total funds £
<u>31.03.2025</u>				
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
<u>31.03.2024</u>				
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 funds 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.

