

5IVES COMMUNITY SPORTS CLUB Charity report

Year ending 31 August 2024

The trustees of 5ives community sports club present their annual report and accounts for the year ending 31st August 2024 and comply with the Charities Act 2011.

Summary

We had another great year with revenue and footfall increasing. The revenue increased by circa 25k year on year and we made some more significant refurbishments to the centre such as new rebound fencing, refurbishing the car park and the rebound boards. Promotion and word of mouth have increased our clientele by 22% and this allowed us to provide more free projects for the local community groups we work with. There was a huge increase in the cost of electricity which increased our power bill by circa 10k per year and we also had increases in salary and hours worked. We have also completed the outdoor painting of the pavilion, indoor refurbishment of bar, kitchen adjoining corridors and reception area with a cost of around eight thousand pounds.

Our Objectives

Our objectives are set to reflect our charitable aims and we set out the same objectives as the previous year as agreed by our members and Trustees. In setting our objectives and planning our activities our Trustees have given careful consideration to the Charity Commission's public benefit guidance.

Our key objectives for the year included:

- To increase the amount of projects we offer hard to reach groups
- To lower the antisocial behaviour in the area through sport
- To continue providing opportunities for free participation in sport
- To increase the numbers of participants who use the facility
- To provide continuing support to junior football teams
- to work with the Football Association to provide grass roots support to national and regional frameworks.

Review of Activities and Achievements

Our achievements this year were being able to not only increase revenue but also provide more free to use projects for the local community. This balance has been made by sound planning and experience of the whole team with guidance from the trustees. The increased revenue allowed us to make some significant refurbishments to the facility and also buy some new sports equipment. Our team now have been together for a decade and know the facility inside out along with knowing the needs and familiar with the circumstances and

challenges of the local community which is in an area of multiple deprivation. As our reputation continues to grow we are finding more organisations approaching us to work in conjunction. One of the major projects this again this year was the 'Game Changer' Game Changer is a project delivered by Sives Community Sports Club and local partners such as Reds in the Community, Barnsley Council, Sheffield FA, Coalfields Regeneration Trust, Barnsley CVS, and Barnsley Central Area Council Team. It is a part of a national programme delivered by the Football Foundation and Sport England and funded by the National Lottery. It is a part of the Active Through Football programme that has been rolled out nationally across 25 different areas of England.

Public Benefit and Partnership Working

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We are involved in running the same number of programmes as the last year with the addition to a few more, below is a summary of them:

(a) Barnsley MBC Leisure card

This helps people on low incomes gain access to our facility We are still the only private leisure facility in the Borough that provides discounts for the unemployed, students and Barnsley residents on government benefits through the council's leisure card. Half price sports activity is available on production of the card at the centre.

(b) Reds in the Community

Barnsley FC are one of our largest partners and we have worked with them to provide free football sessions for around 60 young people per week plus the 'fit and fed' school holiday programme which provides children who are eligible for free school meals to attend the sports camp free of charge and also receive a hot meal which also supports with the issues from the cost of living crisis in the uk. .

(c) Coalfields Trust *Game on* Programme

The organisation works closely with The Coalfields Trust and these sessions providing free football have been running for several years in various old mining locations across the country. Our facility was chosen to participate, and we believe the sessions make a huge impact on local people through learning about teamwork, leadership, and the importance of physical activity.

(d) Walking football –This has increased to two sessions a week with the need being so great. They have also played against other walking football teams from the surrounding area.

(e) Game changer- It is a part of the Active Through Football programme that has been rolled out nationally across 25 different areas of England.

The project is ring-fenced for the Kendray and Worsbrough areas of Barnsley with the focus being on Mental Wellbeing, Food Security, Community, Employability & Skills, and Physical Health.

(f) Boot room- is where people can donate their old football boots and we have them available to be rehomed to people that cannot afford them- which will in turn allow them to participate in the sessions we provide.

(g) Youth intervention programme- This is a joint project combining the important work the youth intervention team do in advising and supporting young people on the importance of positive destinations along with good decision making to stay out of trouble at school and with the Police. The sessions are free outside on the sports courts and also use the indoor pavilion to chat after the sessions. We have found that some of the youths taking part in anti social behaviour and vandalism have been involved in the project and now are supporting teams at our facility which is an amazing turnaround and shows the project works.

Future Plans

Pitches 5,6,7 and 8 are in need of repairs and we have made inroads with quotes to have these done with a cost of around 11k and with savings of around 8k we will have enough to make these repairs in the coming year.

We have nearly completed the dilapidations brought forward by the council.

Our Finances

Total income was increased by circa £25,000 due to promotion and collaboration projects. We believe this is due to our reputation increasing and exposure improving. The accounting loss for the year was due to us spending some of the money saved from the previous year on the refurbishment of the pavilion and dilapidations. The principal source of income is fees to hire the pitches, and this allows us to provide the projects and services we do. The Trustees are continuing their strategy of deploying all incoming resources to investing in the charitable purposes and fabric of our sports facility. We received 100% business rates relief due to applying for discretionary relief to the council and this was accepted due to the importance of our work in the community. We also pay tax as an employer through the PAYE and national insurance contributions we make and use the Peoples Pension for our pension contributions.

Reserves and Financial Health

Financial health is strong and we have placed the funds in all the right places allowing us to flourish. The powerleague debt of £500 per month is paid off completely and we now have no creditors. The facility has no debt with all bank loans, credit cards, outstanding creditors and all accounts being zero.

Pension Liability

WPA (Workplace Advice Group) provided the annual health check in 2024 and all information was cascaded through management to staff regarding investment performance and option of pension contributions amounts as well as the information slideshow. The Peoples Pension is continuing to be the pension provided by the charity for the employees.

Structure, Governance and Management

The directors who are trustees meet quarterly to discuss the facility and its stewardship, management, and position. These minutes of the meetings are recorded and filed. The Charity continues to behave professionally and with integrity. The management undertaken by the General Manager and Operations Manager are critical to the continued success of the Charity. The Charity Trustees are responsible for the overall management and control of the charity and meet four times a year. The operations Manager is the key decision maker in terms of operating decisions and has been responsible for all successful key funding applications, making our key contacts with other relevant groups this is implemented by the general manager on a day to day basis.

All trustees give of their time freely and no remuneration or expenses were paid in the year.

Key Management Personnel

The Trustees consider that they, together with the Facility management, comprise the Key Management Personnel. The Trustees give of their time freely and the pay and remuneration of staff is set using a number of criteria:

- Nature of the role and responsibilities
- Competitor salaries in the region
- The sector average salary for comparable positions
- Trends in pay

Organisational Management

The Trustees and operations Manager determine the general policy of the facility such as funding streams research, project prioritising, partnership working. The day to day running of the charity is delegated to the General manager supported by operations Manager. The general manager undertakes the key leadership role day to day staff rotas, task lists for receptionists, ordering equipment, providing bookings, maintenance of the building and pitches.

Risk Management

We also have several risk management controls within the facility and are updated annually. We have the following procedures with documents in place:

- *Anti bullying policy
- *Safeguarding and Child Protection policy
- *Anti-racism policy
- *Building and outdoor areas Risk Assessments.
- *Fire Risk assessments

The General Manager is responsible for the overseeing of the risks faced by the facility and completing the daily pitch and building RA.

Governor Recruitment and Training

The Trustees requires breadth and depth of experience to carry out its duties effectively and efficiently. When recruiting new trustees the important attribute is a passion for the work of our facility and a background in a relevant part of the operation of the facility. We believe the background of trustees should meet one or more of the following criteria:

- A legal background
- A financial/accounting background
- Local knowledge of sport in the area
- Senior managerial experience
- Self-employed business experience
- Marketing experience

Professional Advisers

- Pension regulators Workplace Advice Group
[Cinnamon House Cinnamon Park, Crab Lane, Warrington WA2 0XP](#)
- Solicitors: RGB Accountants 121 Moffat St, Glasgow G5 0NG
- NatWest Business, market street, Barnsley S70 2QE

REGISTERED COMPANY NUMBER: 09164144 (England and Wales)
REGISTERED CHARITY NUMBER: 1181387

Report of the Trustees and
Unaudited Financial Statements
for the Year Ended 31 August 2024
for
Sives Community Sports Club

KPP Glasgow South Ltd
Chartered Certified Accountants
Unit 3 , 37 Rosyth Road
Morris Park
Glasgow
G5 0YE

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for the Year Ended 31 August 2024

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The trustees who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 31 August 2024. The trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019).

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The charity is controlled by its governing document, a deed of trust, and constitutes a limited company, limited by guarantee, as defined by the Companies Act 2006.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Company number

09164144 (England and Wales)

Registered Charity number

1181387

Registered office

Kendray Playing Fields
Hunningley Lane
Burnsall Grove
Barnsley
S70 3JR

Trustees

H W Smith
R K Henry
R Kilpatrick

Independent Examiner

Brendan McNulty
KPP Glasgow South Ltd
Chartered Certified Accountants
Unit 3 , 37 Rosyth Road
Morris Park
Glasgow
G5 0YE

Approved by order of the board of trustees on and signed on its behalf by:

russell henry

russell henry (Nov 28, 2024 22:36 GMT)

.....
R K Henry - Trustee

Independent Examiner's Report to the Trustees of
Sives Community Sports Club

Independent examiner's report to the trustees of Sives Community Sports Club ('the Company')

I report to the charity trustees on my examination of the accounts of the Company for the year ended 31 August 2024.

Responsibilities and basis of report

As the charity's trustees of the Company (and also its directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').


Having satisfied myself that the accounts of the Company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your charity's accounts as carried out under Section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under Section 145(5) (b) of the 2011 Act.

Independent examiner's statement

I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe:

1. accounting records were not kept in respect of the Company as required by Section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements of Section 396 of the 2006 Act other than any requirement that the accounts give a true and fair view which is not a matter considered as part of an independent examination; or
4. the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities (applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)).

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


Brendan McNulty (Dec 3, 2024 14:12 GMT)

Brendan McNulty
The Association of Chartered Certified Accountants

KPP Glasgow South Ltd
Chartered Certified Accountants
Unit 3 , 37 Rosyth Road
Morris Park
Glasgow
G5 0YE

Date:

Sives Community Sports Club

Statement of Financial Activities
for the Year Ended 31 August 2024

	Notes	Unrestricted fund £	Restricted fund £	31.8.24 Total funds £	31.8.23 Total funds £
INCOME AND ENDOWMENTS FROM					
Donations and legacies		158,093	-	158,093	132,549
Charitable activities					
Grants		-	-	-	4,440
Other income		-	-	-	700
Total		<u>158,093</u>	<u>-</u>	<u>158,093</u>	<u>137,689</u>
EXPENDITURE ON					
Raising funds		25,388	-	25,388	11,576
Charitable activities		136,881	-	136,881	134,003
Other		<u>465</u>	<u>-</u>	<u>465</u>	<u>1,047</u>
Total		<u>162,734</u>	<u>-</u>	<u>162,734</u>	<u>146,626</u>
NET INCOME/(EXPENDITURE)		(4,641)	-	(4,641)	(8,937)
RECONCILIATION OF FUNDS					
Total funds brought forward		<u>71,309</u>	<u>-</u>	<u>71,309</u>	<u>80,246</u>
TOTAL FUNDS CARRIED FORWARD		<u><u>66,668</u></u>	<u><u>-</u></u>	<u><u>66,668</u></u>	<u><u>71,309</u></u>

The notes form part of these financial statements

Sives Community Sports Club

Balance Sheet
31 August 2024

	Notes	Unrestricted fund £	Restricted fund £	31.8.24 Total funds £	31.8.23 Total funds £
FIXED ASSETS					
Intangible assets	7	2	-	2	2
Tangible assets	8	<u>57,436</u>	<u>-</u>	<u>57,436</u>	<u>66,628</u>
		57,438	-	57,438	66,630
CURRENT ASSETS					
Stocks	9	262	-	262	272
Cash at bank and in hand		<u>13,636</u>	<u>-</u>	<u>13,636</u>	<u>9,055</u>
		13,898	-	13,898	9,327
CREDITORS					
Amounts falling due within one year	10	<u>(4,668)</u>	<u>-</u>	<u>(4,668)</u>	<u>(4,648)</u>
NET CURRENT ASSETS		<u>9,230</u>	<u>-</u>	<u>9,230</u>	<u>4,679</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		<u>66,668</u>	<u>-</u>	<u>66,668</u>	<u>71,309</u>
NET ASSETS		<u><u>66,668</u></u>	<u><u>-</u></u>	<u><u>66,668</u></u>	<u><u>71,309</u></u>
FUNDS	11				
Unrestricted funds				<u>66,668</u>	<u>71,309</u>
TOTAL FUNDS				<u><u>66,668</u></u>	<u><u>71,309</u></u>

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 August 2024.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 August 2024 in accordance with Section 476 of the Companies Act 2006.

The trustees acknowledge their responsibilities for

- (a) ensuring that the charitable company keeps accounting records that comply with Sections 386 and 387 of the Companies Act 2006 and
- (b) preparing financial statements which give a true and fair view of the state of affairs of the charitable company as at the end of each financial year and of its surplus or deficit for each financial year in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the charitable company.

The notes form part of these financial statements

Sives Community Sports Club

Balance Sheet - continued

31 August 2024

These financial statements have been prepared in accordance with the provisions applicable to charitable companies subject to the small companies regime.

The financial statements were approved by the Board of Trustees and authorised for issue on and were signed on its behalf by:

russell henry
russell henry (Nov 28, 2024 22:36 GMT)

.....
R K Henry - Trustee

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements of the charitable company, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) '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)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Companies Act 2006. The financial statements have been prepared under the historical cost convention.

Income recognition

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

Expenditure and liabilities

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Goodwill

Goodwill was written off on acquisition. It is being carried at a £2 nominal value.

Tangible fixed assets

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Equipment	- 15% on reducing balance
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Stocks

Stocks are valued at the lower of cost and net realisable value, after making due allowance for obsolete and slow moving items.

Taxation

The charity is exempt from corporation tax on its charitable activities.

Fund accounting

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes. There are currently no restricted funds being managed by the charity.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

Pension costs and other post-retirement benefits

The charitable company operates a defined contribution pension scheme. Contributions payable to the charitable company's pension scheme are charged to the Statement of Financial Activities in the period to which they relate.

Leasehold property

The leasehold property was acquired by a series of payments settling debts due by the predecessor operator. This is being written off over thirteen years in equal instalments. The lease expires in August 2031.

Notes to the Financial Statements - continued
for the Year Ended 31 August 2024

2. NET INCOME/(EXPENDITURE)

Net income/(expenditure) is stated after charging/(crediting):

	31.8.24	31.8.23
	£	£
Depreciation - owned assets	<u>9,192</u>	<u>9,273</u>

3. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 August 2024 nor for the year ended 31 August 2023.

Trustees' expenses

There were no trustees' expenses paid for the year ended 31 August 2024 nor for the year ended 31 August 2023.

4. STAFF COSTS

The average monthly number of employees during the year was as follows:

	31.8.24	31.8.23
	<u>6</u>	<u>6</u>
Employees		

No employees received emoluments in excess of £60,000.

5. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted fund £	Restricted fund £	Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies	132,549	-	132,549
Charitable activities			
Grants	4,440	-	4,440
Other income	<u>700</u>	<u>-</u>	<u>700</u>
Total	<u>137,689</u>	<u>-</u>	<u>137,689</u>
EXPENDITURE ON			
Raising funds	11,576	-	11,576
Charitable activities			
Grants	134,003	-	134,003

Notes to the Financial Statements - continued
for the Year Ended 31 August 2024

5. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES - continued

	Unrestricted fund £	Restricted fund £	Total funds £
Other	<u>1,047</u>	<u>-</u>	<u>1,047</u>
Total	<u>146,626</u>	<u>-</u>	<u>146,626</u>
 NET INCOME/(EXPENDITURE)	 (8,937)	 -	 (8,937)
 RECONCILIATION OF FUNDS			
Total funds brought forward	<u>80,246</u>	<u>-</u>	<u>80,246</u>
 TOTAL FUNDS CARRIED FORWARD	 <u>71,309</u>	 <u>-</u>	 <u>71,309</u>

6. CAPITAL ACQUISITION OF LEASEHOLD

In 2019 the charity trustees capitalised £31,780 of payments made to settle debts due by the predecessor operator. The payments were necessary to facilitate the transfer of the lease.

7. INTANGIBLE FIXED ASSETS

	Goodwill £
COST	
At 1 September 2023 and 31 August 2024	<u>59,000</u>
AMORTISATION	
At 1 September 2023 and 31 August 2024	<u>58,998</u>
NET BOOK VALUE	
At 31 August 2024	<u>2</u>
At 31 August 2023	<u>2</u>

Notes to the Financial Statements - continued
for the Year Ended 31 August 2024

8. TANGIBLE FIXED ASSETS

	Short leasehold £	Equipment £	Totals £
COST			
At 1 September 2023 and 31 August 2024	<u>82,030</u>	<u>4,506</u>	<u>86,536</u>
DEPRECIATION			
At 1 September 2023	18,504	1,404	19,908
Charge for year	<u>8,726</u>	<u>466</u>	<u>9,192</u>
At 31 August 2024	<u>27,230</u>	<u>1,870</u>	<u>29,100</u>
NET BOOK VALUE			
At 31 August 2024	<u>54,800</u>	<u>2,636</u>	<u>57,436</u>
At 31 August 2023	<u>63,526</u>	<u>3,102</u>	<u>66,628</u>

9. STOCKS

	31.8.24 £	31.8.23 £
Stocks	<u>262</u>	<u>272</u>

10. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.8.24 £	31.8.23 £
Trade creditors	-	1
Other creditors	4,230	1,575
Social security and other taxes	-	2,157
Accrued expenses	<u>438</u>	<u>915</u>
	<u>4,668</u>	<u>4,648</u>

11. MOVEMENT IN FUNDS

	At 1.9.23 £	Net movement in funds £	At 31.8.24 £
Unrestricted funds			
General fund	71,309	(4,641)	66,668
TOTAL FUNDS	<u>71,309</u>	<u>(4,641)</u>	<u>66,668</u>

Notes to the Financial Statements - continued
for the Year Ended 31 August 2024

11. MOVEMENT IN FUNDS - continued

Net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	158,093	(162,734)	(4,641)
	<hr/>	<hr/>	<hr/>
TOTAL FUNDS	<u>158,093</u>	<u>(162,734)</u>	<u>(4,641)</u>

Comparatives for movement in funds

	At 1.9.22 £	Net movement in funds £	At 31.8.23 £
Unrestricted funds			
General fund	80,246	(8,937)	71,309
	<hr/>	<hr/>	<hr/>
TOTAL FUNDS	<u>80,246</u>	<u>(8,937)</u>	<u>71,309</u>

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	137,689	(146,626)	(8,937)
	<hr/>	<hr/>	<hr/>
TOTAL FUNDS	<u>137,689</u>	<u>(146,626)</u>	<u>(8,937)</u>

A current year 12 months and prior year 12 months combined position is as follows:

	At 1.9.22 £	Net movement in funds £	At 31.8.24 £
Unrestricted funds			
General fund	80,246	(13,578)	66,668
	<hr/>	<hr/>	<hr/>
TOTAL FUNDS	<u>80,246</u>	<u>(13,578)</u>	<u>66,668</u>

Notes to the Financial Statements - continued
for the Year Ended 31 August 2024

11. MOVEMENT IN FUNDS - continued

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	295,782	(309,360)	(13,578)
	<hr/>	<hr/>	<hr/>
TOTAL FUNDS	<u>295,782</u>	<u>(309,360)</u>	<u>(13,578)</u>

12. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31 August 2024.

Sives Community Sports Club

Detailed Statement of Financial Activities
for the Year Ended 31 August 2024

	31.8.24 £	31.8.23 £
INCOME AND ENDOWMENTS		
Donations and legacies		
Sales & hire income	158,093	132,549
Charitable activities		
Grants	-	4,440
Other income		
Compensation	-	700
Total incoming resources	158,093	137,689
EXPENDITURE		
Other trading activities		
Purchases	16,662	2,850
Depreciation of tangible fixed assets	8,726	8,726
	25,388	11,576
Other		
Depreciation - equipment	465	547
Bank loan interest	-	500
	465	1,047
Support costs		
Management		
Wages	79,962	68,828
Pensions	5,143	4,917
Rates	2,542	1,503
Insurance	4,222	3,414
Telephone & postages	3,090	1,329
Printing, stationery & adverts	280	460
Heat & light	16,505	5,657
Sundries	104	448
Referees & coaches fees	10,117	9,067
Repairs & cleaning	10,740	34,562
Subscriptions	347	326
Accountancy	1,856	1,560
Legal fees	432	432
Security costs	1,149	1,130
	136,489	133,633
Finance		
Bank charges & interest	392	370

This page does not form part of the statutory financial statements

Sives Community Sports Club

Detailed Statement of Financial Activities
for the Year Ended 31 August 2024

	31.8.24 £	31.8.23 £
Total resources expended	<u>162,734</u>	<u>146,626</u>
Net expenditure	<u><u>(4,641)</u></u>	<u><u>(8,937)</u></u>

This page does not form part of the statutory financial statements

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REGISTERED CHARITY NUMBER: 1181387

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Chartered Certified Accountants
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09164144 (England and Wales)

Registered Charity number

1181387

Registered office

Kendray Playing Fields
Hunningley Lane
Burnsall Grove
Barnsley
S70 3JR

Trustees

H W Smith
R K Henry
R Kilpatrick

Independent Examiner

Brendan McNulty
KPP Glasgow South Ltd
Chartered Certified Accountants
Unit 3 , 37 Rosyth Road
Morris Park
Glasgow
G5 0YE

Approved by order of the board of trustees on and signed on its behalf by:

russell henry

russell henry (Nov 28, 2024 22:36 GMT)

.....
R K Henry - Trustee

Independent Examiner's Report to the Trustees of
Sives Community Sports Club

Independent examiner's report to the trustees of Sives Community Sports Club ('the Company')

I report to the charity trustees on my examination of the accounts of the Company for the year ended 31 August 2024.

Responsibilities and basis of report

As the charity's trustees of the Company (and also its directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').


Having satisfied myself that the accounts of the Company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your charity's accounts as carried out under Section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under Section 145(5) (b) of the 2011 Act.

Independent examiner's statement

I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe:

1. accounting records were not kept in respect of the Company as required by Section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements of Section 396 of the 2006 Act other than any requirement that the accounts give a true and fair view which is not a matter considered as part of an independent examination; or
4. the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities (applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)).

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


Brendan McNulty (Dec 3, 2024 14:12 GMT)

Brendan McNulty
The Association of Chartered Certified Accountants

KPP Glasgow South Ltd
Chartered Certified Accountants
Unit 3 , 37 Rosyth Road
Morris Park
Glasgow
G5 0YE

Date:

Sives Community Sports Club

Statement of Financial Activities
for the Year Ended 31 August 2024

	Notes	Unrestricted fund £	Restricted fund £	31.8.24 Total funds £	31.8.23 Total funds £
INCOME AND ENDOWMENTS FROM					
Donations and legacies		158,093	-	158,093	132,549
Charitable activities					
Grants		-	-	-	4,440
Other income		-	-	-	700
Total		<u>158,093</u>	<u>-</u>	<u>158,093</u>	<u>137,689</u>
EXPENDITURE ON					
Raising funds		25,388	-	25,388	11,576
Charitable activities		136,881	-	136,881	134,003
Other		<u>465</u>	<u>-</u>	<u>465</u>	<u>1,047</u>
Total		<u>162,734</u>	<u>-</u>	<u>162,734</u>	<u>146,626</u>
NET INCOME/(EXPENDITURE)		(4,641)	-	(4,641)	(8,937)
RECONCILIATION OF FUNDS					
Total funds brought forward		<u>71,309</u>	<u>-</u>	<u>71,309</u>	<u>80,246</u>
TOTAL FUNDS CARRIED FORWARD		<u><u>66,668</u></u>	<u><u>-</u></u>	<u><u>66,668</u></u>	<u><u>71,309</u></u>

The notes form part of these financial statements

Sives Community Sports Club

Balance Sheet
31 August 2024

	Notes	Unrestricted fund £	Restricted fund £	31.8.24 Total funds £	31.8.23 Total funds £
FIXED ASSETS					
Intangible assets	7	2	-	2	2
Tangible assets	8	<u>57,436</u>	<u>-</u>	<u>57,436</u>	<u>66,628</u>
		57,438	-	57,438	66,630
CURRENT ASSETS					
Stocks	9	262	-	262	272
Cash at bank and in hand		<u>13,636</u>	<u>-</u>	<u>13,636</u>	<u>9,055</u>
		13,898	-	13,898	9,327
CREDITORS					
Amounts falling due within one year	10	<u>(4,668)</u>	<u>-</u>	<u>(4,668)</u>	<u>(4,648)</u>
NET CURRENT ASSETS		<u>9,230</u>	<u>-</u>	<u>9,230</u>	<u>4,679</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		<u>66,668</u>	<u>-</u>	<u>66,668</u>	<u>71,309</u>
NET ASSETS		<u><u>66,668</u></u>	<u><u>-</u></u>	<u><u>66,668</u></u>	<u><u>71,309</u></u>
FUNDS	11				
Unrestricted funds				<u>66,668</u>	<u>71,309</u>
TOTAL FUNDS				<u><u>66,668</u></u>	<u><u>71,309</u></u>

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 August 2024.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 August 2024 in accordance with Section 476 of the Companies Act 2006.

The trustees acknowledge their responsibilities for

- (a) ensuring that the charitable company keeps accounting records that comply with Sections 386 and 387 of the Companies Act 2006 and
- (b) preparing financial statements which give a true and fair view of the state of affairs of the charitable company as at the end of each financial year and of its surplus or deficit for each financial year in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the charitable company.

The notes form part of these financial statements

Sives Community Sports Club

Balance Sheet - continued

31 August 2024

These financial statements have been prepared in accordance with the provisions applicable to charitable companies subject to the small companies regime.

The financial statements were approved by the Board of Trustees and authorised for issue on and were signed on its behalf by:

russell henry
russell henry (Nov 28, 2024 22:36 GMT)

.....
R K Henry - Trustee

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements of the charitable company, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) '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)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Companies Act 2006. The financial statements have been prepared under the historical cost convention.

Income recognition

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

Expenditure and liabilities

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Goodwill

Goodwill was written off on acquisition. It is being carried at a £2 nominal value.

Tangible fixed assets

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Equipment - 15% on reducing balance

Stocks

Stocks are valued at the lower of cost and net realisable value, after making due allowance for obsolete and slow moving items.

Taxation

The charity is exempt from corporation tax on its charitable activities.

Fund accounting

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes. There are currently no restricted funds being managed by the charity.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

Pension costs and other post-retirement benefits

The charitable company operates a defined contribution pension scheme. Contributions payable to the charitable company's pension scheme are charged to the Statement of Financial Activities in the period to which they relate.

Leasehold property

The leasehold property was acquired by a series of payments settling debts due by the predecessor operator. This is being written off over thirteen years in equal instalments. The lease expires in August 2031.

Notes to the Financial Statements - continued
for the Year Ended 31 August 2024

2. NET INCOME/(EXPENDITURE)

Net income/(expenditure) is stated after charging/(crediting):

	31.8.24	31.8.23
	£	£
Depreciation - owned assets	<u>9,192</u>	<u>9,273</u>

3. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 August 2024 nor for the year ended 31 August 2023.

Trustees' expenses

There were no trustees' expenses paid for the year ended 31 August 2024 nor for the year ended 31 August 2023.

4. STAFF COSTS

The average monthly number of employees during the year was as follows:

	31.8.24	31.8.23
	<u>6</u>	<u>6</u>
Employees		

No employees received emoluments in excess of £60,000.

5. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted fund £	Restricted fund £	Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies	132,549	-	132,549
Charitable activities			
Grants	4,440	-	4,440
Other income	<u>700</u>	<u>-</u>	<u>700</u>
Total	<u>137,689</u>	<u>-</u>	<u>137,689</u>
EXPENDITURE ON			
Raising funds	11,576	-	11,576
Charitable activities			
Grants	134,003	-	134,003

Notes to the Financial Statements - continued
for the Year Ended 31 August 2024

5. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES - continued

	Unrestricted fund £	Restricted fund £	Total funds £
Other	<u>1,047</u>	<u>-</u>	<u>1,047</u>
Total	<u>146,626</u>	<u>-</u>	<u>146,626</u>
 NET INCOME/(EXPENDITURE)	 (8,937)	 -	 (8,937)
 RECONCILIATION OF FUNDS			
Total funds brought forward	<u>80,246</u>	<u>-</u>	<u>80,246</u>
 TOTAL FUNDS CARRIED FORWARD	 <u>71,309</u>	 <u>-</u>	 <u>71,309</u>

6. CAPITAL ACQUISITION OF LEASEHOLD

In 2019 the charity trustees capitalised £31,780 of payments made to settle debts due by the predecessor operator. The payments were necessary to facilitate the transfer of the lease.

7. INTANGIBLE FIXED ASSETS

	Goodwill £
COST	
At 1 September 2023 and 31 August 2024	<u>59,000</u>
AMORTISATION	
At 1 September 2023 and 31 August 2024	<u>58,998</u>
NET BOOK VALUE	
At 31 August 2024	<u>2</u>
At 31 August 2023	<u>2</u>

Notes to the Financial Statements - continued
for the Year Ended 31 August 2024

8. TANGIBLE FIXED ASSETS

	Short leasehold £	Equipment £	Totals £
COST			
At 1 September 2023 and 31 August 2024	<u>82,030</u>	<u>4,506</u>	<u>86,536</u>
DEPRECIATION			
At 1 September 2023	18,504	1,404	19,908
Charge for year	<u>8,726</u>	<u>466</u>	<u>9,192</u>
At 31 August 2024	<u>27,230</u>	<u>1,870</u>	<u>29,100</u>
NET BOOK VALUE			
At 31 August 2024	<u>54,800</u>	<u>2,636</u>	<u>57,436</u>
At 31 August 2023	<u>63,526</u>	<u>3,102</u>	<u>66,628</u>

9. STOCKS

	31.8.24 £	31.8.23 £
Stocks	<u>262</u>	<u>272</u>

10. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.8.24 £	31.8.23 £
Trade creditors	-	1
Other creditors	4,230	1,575
Social security and other taxes	-	2,157
Accrued expenses	<u>438</u>	<u>915</u>
	<u>4,668</u>	<u>4,648</u>

11. MOVEMENT IN FUNDS

	At 1.9.23 £	Net movement in funds £	At 31.8.24 £
Unrestricted funds			
General fund	71,309	(4,641)	66,668
TOTAL FUNDS	<u>71,309</u>	<u>(4,641)</u>	<u>66,668</u>

Notes to the Financial Statements - continued
for the Year Ended 31 August 2024

11. MOVEMENT IN FUNDS - continued

Net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	158,093	(162,734)	(4,641)
	<hr/>	<hr/>	<hr/>
TOTAL FUNDS	<u>158,093</u>	<u>(162,734)</u>	<u>(4,641)</u>

Comparatives for movement in funds

	At 1.9.22 £	Net movement in funds £	At 31.8.23 £
Unrestricted funds			
General fund	80,246	(8,937)	71,309
	<hr/>	<hr/>	<hr/>
TOTAL FUNDS	<u>80,246</u>	<u>(8,937)</u>	<u>71,309</u>

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	137,689	(146,626)	(8,937)
	<hr/>	<hr/>	<hr/>
TOTAL FUNDS	<u>137,689</u>	<u>(146,626)</u>	<u>(8,937)</u>

A current year 12 months and prior year 12 months combined position is as follows:

	At 1.9.22 £	Net movement in funds £	At 31.8.24 £
Unrestricted funds			
General fund	80,246	(13,578)	66,668
	<hr/>	<hr/>	<hr/>
TOTAL FUNDS	<u>80,246</u>	<u>(13,578)</u>	<u>66,668</u>

Notes to the Financial Statements - continued
for the Year Ended 31 August 2024

11. MOVEMENT IN FUNDS - continued

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	295,782	(309,360)	(13,578)
	<hr/>	<hr/>	<hr/>
TOTAL FUNDS	<u>295,782</u>	<u>(309,360)</u>	<u>(13,578)</u>

12. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31 August 2024.

Sives Community Sports Club

Detailed Statement of Financial Activities
for the Year Ended 31 August 2024

	31.8.24 £	31.8.23 £
INCOME AND ENDOWMENTS		
Donations and legacies		
Sales & hire income	158,093	132,549
Charitable activities		
Grants	-	4,440
Other income		
Compensation	-	700
Total incoming resources	158,093	137,689
EXPENDITURE		
Other trading activities		
Purchases	16,662	2,850
Depreciation of tangible fixed assets	8,726	8,726
	25,388	11,576
Other		
Depreciation - equipment	465	547
Bank loan interest	-	500
	465	1,047
Support costs		
Management		
Wages	79,962	68,828
Pensions	5,143	4,917
Rates	2,542	1,503
Insurance	4,222	3,414
Telephone & postages	3,090	1,329
Printing, stationery & adverts	280	460
Heat & light	16,505	5,657
Sundries	104	448
Referees & coaches fees	10,117	9,067
Repairs & cleaning	10,740	34,562
Subscriptions	347	326
Accountancy	1,856	1,560
Legal fees	432	432
Security costs	1,149	1,130
	136,489	133,633
Finance		
Bank charges & interest	392	370

This page does not form part of the statutory financial statements

Sives Community Sports Club

Detailed Statement of Financial Activities
for the Year Ended 31 August 2024

	31.8.24 £	31.8.23 £
Total resources expended	<u>162,734</u>	<u>146,626</u>
Net expenditure	<u><u>(4,641)</u></u>	<u><u>(8,937)</u></u>

This page does not form part of the statutory financial statements