

SIVES COMMUNITY SPORTS CLUB Charity report

Year ending 31 August 2025

The trustees of Sives community sports club present their annual report and accounts for the year ending 31st August 2025 and comply with the Charities Act 2011.

Summary

The income for the year was broadly similar to the previous year with a modest increase to £160,598. There was an increase in wages and referees due to running more league's which are staff heavy as well as more free to use sessions which needed staffed with no income. The heat and light high costs are still at the highest level for years and we have managed to incorporate this into the accounts and still run the business effectively. We still had a high maintenance bill with improvements to the rebound boards and lighting which are costly but essential for the upkeep of the centre. Overall we are pleased with the results.

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 number 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

Review of Activities and Achievements

This year we had a change of trustees with Howard replacing Russel as the main trustee and the other two trustees being replaced. The three outgoing trustees are proud of their achievements at the centre with years of service and leave the facility on strong financial and operational footing. The new trustee's bring with them fresh ideas, local knowledge and a motivation to continue the facilities aims. 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. The overall changes to the trustees bring a new vigour to the facility and we are all excited to progress.

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

We have plans for a management restructure which will take effect next month to safeguard the facility going forward. Mr Logan will be replaced as the operations manager to take a consultant's role with a significant decrease in salary. Mr Redhead will incorporate more of the operations work and his salary will increase to represent the increased job description. The savings from Mr Logans lower salary will be saved to pay for repairs and replacement of the third-generation football pitches at a rate of one per year.

Our Finances

The income for the year was a modest increase on the previous year and we are in a strong financial position. As mentioned above we now have a financial plan in place to save circa £25k per year to be self-sufficient in replacing the pitches and we have 10k saved so far and plan to be in a position to replace pitch 5 in 2026. 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 80% 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; this was a decrease of the 100% received the previous year but we expect the following year to be 100% again due to the new business rates support with the revaluation in 2026.

Reserves and Financial Health

The facility has no debt with all bank loans, credit cards, outstanding creditors and all accounts being zero. We have circa £10k saved to go towards our pitch replacement project.

Pension Liability

WPA (Workplace Advice Group) provided the annual health check in 2025 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

As mentioned above the trustee structure has been changed with two outgoing and two incoming with Howard Smith replacing Russell Henry as the main trustee. We believe this fresh approach will allow us to flourish with three local trustees bringing not only experience but local knowledge.

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

Report of the Trustees and
Unaudited Financial Statements
for the Year Ended 31 August 2025
for
5ives 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 2025

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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 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

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 (resigned 11.5.25)
R Kilpatrick (resigned 3.4.25)
F Chihaka (appointed 11.5.25)
A Frederick (appointed 11.5.25)

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 14 April 2026 and signed on its behalf by:



H Smith (May 15, 2026 16:59:24 GMT+1)

H W Smith - 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 2025.

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').

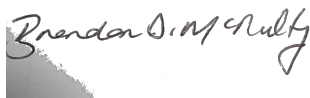
Having satisfied myself that the accounts of the Company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your charity's accounts as carried out under Section 145 of the Charities Act 2011 ('the 2011 Act'). 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
The Association of Chartered Certified Accountants

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

14 April 2026

Sives Community Sports Club

Statement of Financial Activities
for the Year Ended 31 August 2025

	Notes	Unrestricted fund £	Restricted fund £	31.8.25 Total funds £	31.8.24 Total funds £
INCOME AND ENDOWMENTS FROM					
Donations , legacies and pitch hire		160,958	-	160,958	158,093
Investment income	2	<u>2</u>	<u>-</u>	<u>2</u>	<u>-</u>
Total		<u>160,960</u>	<u>-</u>	<u>160,960</u>	<u>158,093</u>
 EXPENDITURE ON					
Raising funds		24,073	-	24,073	25,388
Charitable activities					
Sports club expenditure		147,239	-	147,239	136,881
Other		<u>465</u>	<u>-</u>	<u>465</u>	<u>465</u>
Total		<u>171,777</u>	<u>-</u>	<u>171,777</u>	<u>162,734</u>
 NET INCOME/(EXPENDITURE)		(10,817)	-	(10,817)	(4,641)
 RECONCILIATION OF FUNDS					
Total funds brought forward		66,668	-	66,668	71,309
 TOTAL FUNDS CARRIED FORWARD		<u><u>55,851</u></u>	<u><u>-</u></u>	<u><u>55,851</u></u>	<u><u>66,668</u></u>

The notes form part of these financial statements

Sives Community Sports Club

Balance Sheet
31 August 2025

	Notes	Unrestricted fund £	Restricted fund £	31.8.25 Total funds £	31.8.24 Total funds £
FIXED ASSETS					
Intangible assets	8	2	-	2	2
Tangible assets	9	<u>48,246</u>	<u>-</u>	<u>48,246</u>	<u>57,436</u>
		48,248	-	48,248	57,438
CURRENT ASSETS					
Stocks	10	277	-	277	262
Cash at bank and in hand		<u>11,977</u>	<u>-</u>	<u>11,977</u>	<u>13,636</u>
		12,254	-	12,254	13,898
CREDITORS					
Amounts falling due within one year	11	<u>(4,651)</u>	<u>-</u>	<u>(4,651)</u>	<u>(4,668)</u>
NET CURRENT ASSETS		<u>7,603</u>	<u>-</u>	<u>7,603</u>	<u>9,230</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		<u>55,851</u>	<u>-</u>	<u>55,851</u>	<u>66,668</u>
NET ASSETS		<u><u>55,851</u></u>	<u><u>-</u></u>	<u><u>55,851</u></u>	<u><u>66,668</u></u>
FUNDS	12				
Unrestricted funds				<u>55,851</u>	<u>66,668</u>
TOTAL FUNDS				<u><u>55,851</u></u>	<u><u>66,668</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 2025.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 August 2025 in accordance with Section 476 of the Companies Act 2006.

The trustees acknowledge their responsibilities for

- ensuring that the charitable company keeps accounting records that comply with Sections 386 and 387 of the Companies Act 2006 and
- 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.

Sives Community Sports Club

Balance Sheet - continued

31 August 2025

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 14 April 2026 and were signed on its behalf by:



H Smith (May 15, 2026 16:59:24 GMT+1)

H W Smith - 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 2025

2. INVESTMENT INCOME

	31.8.25	31.8.24
	£	£
Interest receivable - trading	<u>2</u>	<u>-</u>

3. NET INCOME/(EXPENDITURE)

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

	31.8.25	31.8.24
	£	£
Depreciation - owned assets	<u>9,190</u>	<u>9,192</u>

4. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 August 2025 nor for the year ended 31 August 2024.

Trustees' expenses

There were no trustees' expenses paid for the year ended 31 August 2025 nor for the year ended 31 August 2024.

5. STAFF COSTS

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

	31.8.25	31.8.24
	<u>6</u>	<u>6</u>
Employees		

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

6. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted fund £	Restricted fund £	Total funds £
INCOME AND ENDOWMENTS FROM			
Donations , legacies and pitch hire	<u>158,093</u>	<u>-</u>	<u>158,093</u>
EXPENDITURE ON			
Raising funds	25,388	-	25,388
Charitable activities			
Sports club expenditure	136,881	-	136,881
Other	<u>465</u>	<u>-</u>	<u>465</u>
Total	<u>162,734</u>	<u>-</u>	<u>162,734</u>

Notes to the Financial Statements - continued
for the Year Ended 31 August 2025

6. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES - continued

	Unrestricted fund £	Restricted fund £	Total funds £
NET INCOME/(EXPENDITURE)	(4,641)	-	(4,641)
RECONCILIATION OF FUNDS			
Total funds brought forward	71,309	-	71,309
TOTAL FUNDS CARRIED FORWARD	<u>66,668</u>	<u>-</u>	<u>66,668</u>

7. 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.

8. INTANGIBLE FIXED ASSETS

	Goodwill £
COST	
At 1 September 2024 and 31 August 2025	<u>59,000</u>
AMORTISATION	
At 1 September 2024 and 31 August 2025	<u>58,998</u>
NET BOOK VALUE	
At 31 August 2025	<u>2</u>
At 31 August 2024	<u>2</u>

9. TANGIBLE FIXED ASSETS

	Short leasehold £	Equipment £	Totals £
COST			
At 1 September 2024 and 31 August 2025	<u>82,030</u>	<u>4,506</u>	<u>86,536</u>
DEPRECIATION			
At 1 September 2024	27,230	1,870	29,100
Charge for year	<u>8,725</u>	<u>465</u>	<u>9,190</u>
At 31 August 2025	<u>35,955</u>	<u>2,335</u>	<u>38,290</u>
NET BOOK VALUE			
At 31 August 2025	<u>46,075</u>	<u>2,171</u>	<u>48,246</u>
At 31 August 2024	<u>54,800</u>	<u>2,636</u>	<u>57,436</u>

Notes to the Financial Statements - continued
for the Year Ended 31 August 2025

10. STOCKS

	31.8.25	31.8.24
	£	£
Stocks	<u>277</u>	<u>262</u>

11. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.8.25	31.8.24
	£	£
Other creditors	4,230	4,230
Accrued expenses	<u>421</u>	<u>438</u>
	<u>4,651</u>	<u>4,668</u>

12. MOVEMENT IN FUNDS

	At 1.9.24	Net movement in funds	At
	£	£	31.8.25
			£
Unrestricted funds			
General fund	66,668	(10,817)	55,851
	<u> </u>	<u> </u>	<u> </u>
TOTAL FUNDS	<u>66,668</u>	<u>(10,817)</u>	<u>55,851</u>

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

	Incoming resources	Resources expended	Movement in funds
	£	£	£
Unrestricted funds			
General fund	160,960	(171,777)	(10,817)
	<u> </u>	<u> </u>	<u> </u>
TOTAL FUNDS	<u>160,960</u>	<u>(171,777)</u>	<u>(10,817)</u>

Comparatives for 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
	<u> </u>	<u> </u>	<u> </u>
TOTAL FUNDS	<u>71,309</u>	<u>(4,641)</u>	<u>66,668</u>

12. MOVEMENT IN FUNDS - continued

Comparative 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>

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

	At 1.9.23 £	Net movement in funds £	At 31.8.25 £
Unrestricted funds			
General fund	71,309	(15,458)	55,851
	<hr/>	<hr/>	<hr/>
TOTAL FUNDS	<u>71,309</u>	<u>(15,458)</u>	<u>55,851</u>

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	319,053	(334,511)	(15,458)
	<hr/>	<hr/>	<hr/>
TOTAL FUNDS	<u>319,053</u>	<u>(334,511)</u>	<u>(15,458)</u>

13. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31 August 2025.

Sives Community Sports Club

Detailed Statement of Financial Activities
for the Year Ended 31 August 2025

	31.8.25 £	31.8.24 £
INCOME AND ENDOWMENTS		
Donations and legacies		
Sales & hire income	160,958	158,093
Investment income		
Interest receivable - trading	<u>2</u>	<u>-</u>
Total incoming resources	160,960	158,093
EXPENDITURE		
Other trading activities		
Purchases	15,347	16,662
Depreciation of tangible fixed assets	<u>8,726</u>	<u>8,726</u>
	24,073	25,388
Other		
Depreciation - equipment	465	465
Support costs		
Management		
Wages	83,032	79,962
Pensions	5,302	5,143
Rates	6,401	2,542
Insurance	4,883	4,222
Telephone & postages	986	3,090
Printing, stationery & adverts	616	280
Heat & light	16,113	16,505
Sundries	605	104
Referees & coaches fees	12,069	10,117
Repairs & cleaning	9,199	10,740
Subscriptions	367	347
Accountancy	1,938	1,856
Legal fees	480	432
Workwear	543	-
Security costs	<u>4,343</u>	<u>1,149</u>
	146,877	136,489
Finance		
Bank charges & interest	<u>362</u>	<u>392</u>
Total resources expended	<u>171,777</u>	<u>162,734</u>
Net expenditure	<u>(10,817)</u>	<u>(4,641)</u>

This page does not form part of the statutory financial statements

Report of the Trustees and
Unaudited Financial Statements
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for
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Chartered Certified Accountants
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Governing document

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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 (resigned 11.5.25)
R Kilpatrick (resigned 3.4.25)
F Chihaka (appointed 11.5.25)
A Frederick (appointed 11.5.25)

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 14 April 2026 and signed on its behalf by:



H Smith (May 15, 2026 16:59:24 GMT+1)

H W Smith - 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 2025.

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').

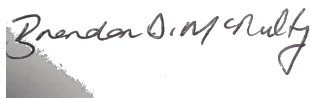
Having satisfied myself that the accounts of the Company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your charity's accounts as carried out under Section 145 of the Charities Act 2011 ('the 2011 Act'). 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
The Association of Chartered Certified Accountants

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

14 April 2026

Sives Community Sports Club

Statement of Financial Activities
for the Year Ended 31 August 2025

	Notes	Unrestricted fund £	Restricted fund £	31.8.25 Total funds £	31.8.24 Total funds £
INCOME AND ENDOWMENTS FROM					
Donations , legacies and pitch hire		160,958	-	160,958	158,093
Investment income	2	<u>2</u>	<u>-</u>	<u>2</u>	<u>-</u>
Total		<u>160,960</u>	<u>-</u>	<u>160,960</u>	<u>158,093</u>
EXPENDITURE ON					
Raising funds		24,073	-	24,073	25,388
Charitable activities					
Sports club expenditure		147,239	-	147,239	136,881
Other		<u>465</u>	<u>-</u>	<u>465</u>	<u>465</u>
Total		<u>171,777</u>	<u>-</u>	<u>171,777</u>	<u>162,734</u>
NET INCOME/(EXPENDITURE)		(10,817)	-	(10,817)	(4,641)
RECONCILIATION OF FUNDS					
Total funds brought forward		66,668	-	66,668	71,309
TOTAL FUNDS CARRIED FORWARD		<u><u>55,851</u></u>	<u><u>-</u></u>	<u><u>55,851</u></u>	<u><u>66,668</u></u>

The notes form part of these financial statements

Sives Community Sports Club

Balance Sheet
31 August 2025

	Notes	Unrestricted fund £	Restricted fund £	31.8.25 Total funds £	31.8.24 Total funds £
FIXED ASSETS					
Intangible assets	8	2	-	2	2
Tangible assets	9	<u>48,246</u>	<u>-</u>	<u>48,246</u>	<u>57,436</u>
		48,248	-	48,248	57,438
CURRENT ASSETS					
Stocks	10	277	-	277	262
Cash at bank and in hand		<u>11,977</u>	<u>-</u>	<u>11,977</u>	<u>13,636</u>
		12,254	-	12,254	13,898
CREDITORS					
Amounts falling due within one year	11	<u>(4,651)</u>	<u>-</u>	<u>(4,651)</u>	<u>(4,668)</u>
NET CURRENT ASSETS		<u>7,603</u>	<u>-</u>	<u>7,603</u>	<u>9,230</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		<u>55,851</u>	<u>-</u>	<u>55,851</u>	<u>66,668</u>
NET ASSETS		<u><u>55,851</u></u>	<u><u>-</u></u>	<u><u>55,851</u></u>	<u><u>66,668</u></u>
FUNDS	12				
Unrestricted funds				<u>55,851</u>	<u>66,668</u>
TOTAL FUNDS				<u><u>55,851</u></u>	<u><u>66,668</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 2025.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 August 2025 in accordance with Section 476 of the Companies Act 2006.

The trustees acknowledge their responsibilities for

- ensuring that the charitable company keeps accounting records that comply with Sections 386 and 387 of the Companies Act 2006 and
- 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.

Sives Community Sports Club

Balance Sheet - continued

31 August 2025

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 14 April 2026 and were signed on its behalf by:



H Smith (May 15, 2026 16:59:24 GMT+1)

H W Smith - 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 2025

2. INVESTMENT INCOME

	31.8.25	31.8.24
	£	£
Interest receivable - trading	<u>2</u>	<u>-</u>

3. NET INCOME/(EXPENDITURE)

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

	31.8.25	31.8.24
	£	£
Depreciation - owned assets	<u>9,190</u>	<u>9,192</u>

4. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 August 2025 nor for the year ended 31 August 2024.

Trustees' expenses

There were no trustees' expenses paid for the year ended 31 August 2025 nor for the year ended 31 August 2024.

5. STAFF COSTS

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

	31.8.25	31.8.24
	<u>6</u>	<u>6</u>
Employees		

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

6. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted fund £	Restricted fund £	Total funds £
INCOME AND ENDOWMENTS FROM			
Donations , legacies and pitch hire	<u>158,093</u>	<u>-</u>	<u>158,093</u>
EXPENDITURE ON			
Raising funds	25,388	-	25,388
Charitable activities			
Sports club expenditure	136,881	-	136,881
Other	<u>465</u>	<u>-</u>	<u>465</u>
Total	<u>162,734</u>	<u>-</u>	<u>162,734</u>

Notes to the Financial Statements - continued
for the Year Ended 31 August 2025

6. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES - continued

	Unrestricted fund £	Restricted fund £	Total funds £
NET INCOME/(EXPENDITURE)	(4,641)	-	(4,641)
RECONCILIATION OF FUNDS			
Total funds brought forward	71,309	-	71,309
TOTAL FUNDS CARRIED FORWARD	<u>66,668</u>	<u>-</u>	<u>66,668</u>

7. 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.

8. INTANGIBLE FIXED ASSETS

	Goodwill £
COST	
At 1 September 2024 and 31 August 2025	<u>59,000</u>
AMORTISATION	
At 1 September 2024 and 31 August 2025	<u>58,998</u>
NET BOOK VALUE	
At 31 August 2025	<u>2</u>
At 31 August 2024	<u>2</u>

9. TANGIBLE FIXED ASSETS

	Short leasehold £	Equipment £	Totals £
COST			
At 1 September 2024 and 31 August 2025	<u>82,030</u>	<u>4,506</u>	<u>86,536</u>
DEPRECIATION			
At 1 September 2024	27,230	1,870	29,100
Charge for year	<u>8,725</u>	<u>465</u>	<u>9,190</u>
At 31 August 2025	<u>35,955</u>	<u>2,335</u>	<u>38,290</u>
NET BOOK VALUE			
At 31 August 2025	<u>46,075</u>	<u>2,171</u>	<u>48,246</u>
At 31 August 2024	<u>54,800</u>	<u>2,636</u>	<u>57,436</u>

Notes to the Financial Statements - continued
for the Year Ended 31 August 2025

10. STOCKS

	31.8.25	31.8.24
	£	£
Stocks	<u>277</u>	<u>262</u>

11. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.8.25	31.8.24
	£	£
Other creditors	4,230	4,230
Accrued expenses	<u>421</u>	<u>438</u>
	<u>4,651</u>	<u>4,668</u>

12. MOVEMENT IN FUNDS

	At 1.9.24	Net movement in funds	At
	£	£	31.8.25
			£
Unrestricted funds			
General fund	66,668	(10,817)	55,851
	<u> </u>	<u> </u>	<u> </u>
TOTAL FUNDS	<u>66,668</u>	<u>(10,817)</u>	<u>55,851</u>

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

	Incoming resources	Resources expended	Movement in funds
	£	£	£
Unrestricted funds			
General fund	160,960	(171,777)	(10,817)
	<u> </u>	<u> </u>	<u> </u>
TOTAL FUNDS	<u>160,960</u>	<u>(171,777)</u>	<u>(10,817)</u>

Comparatives for 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
	<u> </u>	<u> </u>	<u> </u>
TOTAL FUNDS	<u>71,309</u>	<u>(4,641)</u>	<u>66,668</u>

12. MOVEMENT IN FUNDS - continued

Comparative 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>

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

	At 1.9.23 £	Net movement in funds £	At 31.8.25 £
Unrestricted funds			
General fund	71,309	(15,458)	55,851
	<hr/>	<hr/>	<hr/>
TOTAL FUNDS	<u>71,309</u>	<u>(15,458)</u>	<u>55,851</u>

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	319,053	(334,511)	(15,458)
	<hr/>	<hr/>	<hr/>
TOTAL FUNDS	<u>319,053</u>	<u>(334,511)</u>	<u>(15,458)</u>

13. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31 August 2025.

Sives Community Sports Club

Detailed Statement of Financial Activities
for the Year Ended 31 August 2025

	31.8.25 £	31.8.24 £
INCOME AND ENDOWMENTS		
Donations and legacies		
Sales & hire income	160,958	158,093
Investment income		
Interest receivable - trading	<u>2</u>	<u>-</u>
Total incoming resources	160,960	158,093
EXPENDITURE		
Other trading activities		
Purchases	15,347	16,662
Depreciation of tangible fixed assets	<u>8,726</u>	<u>8,726</u>
	24,073	25,388
Other		
Depreciation - equipment	465	465
Support costs		
Management		
Wages	83,032	79,962
Pensions	5,302	5,143
Rates	6,401	2,542
Insurance	4,883	4,222
Telephone & postages	986	3,090
Printing, stationery & adverts	616	280
Heat & light	16,113	16,505
Sundries	605	104
Referees & coaches fees	12,069	10,117
Repairs & cleaning	9,199	10,740
Subscriptions	367	347
Accountancy	1,938	1,856
Legal fees	480	432
Workwear	543	-
Security costs	<u>4,343</u>	<u>1,149</u>
	146,877	136,489
Finance		
Bank charges & interest	<u>362</u>	<u>392</u>
Total resources expended	<u>171,777</u>	<u>162,734</u>
Net expenditure	<u>(10,817)</u>	<u>(4,641)</u>