

WEM SPORTS AND SOCIAL ASSOCIATION CIO
UNAUDITED ACCOUNTS FOR THE YEAR ENDED
31ST MARCH 2025

WEM SPORTS AND SOCIAL ASSOCIATION CIO

ANNUAL REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31ST MARCH 2025

1. Legal and Administrative Information

Charity name: Wem Sports and Social Association CIO, also known as Wem Sports and Social Association.
The Charity is an association of affiliated sports clubs, recreational clubs, local authorities including Wem Town Council and interested individuals.

Charity Commission Registered Number:	1181598
Financial year beginning	1st April 2024
ending	31st March 2025
Charity's principal address	Correspondence address
The Butler Sports Centre	Wem Town Council
Bowensfield	Wem Library
Wem	High Street
Shropshire	Wem
SY4 5AP	Shropshire
	SY4 5AA

Governing document: Constitution adopted 18th March 2020.

Objects:

1. To promote the benefit of the inhabitants of Wem and the neighbourhood without distinction of sex, sexual orientation, race or of political, religious or other opinions by associating local authorities, voluntary and other organisations and inhabitants in a common effort to provide facilities in the interest of social welfare, recreation and leisure time occupation with the object of improving the conditions of life for the said inhabitants;
2. To establish or to secure the establishment of a Sports Centre and to maintain and to manage or to cooperate with any local statutory authority in the maintenance and management of such a centre for activities promoted by the CIO in furtherance of the above objects.

Professional Advisers:

Bankers

Unity Trust Bank
PO Box 7193
Planetay Raod
Willenhall WV1 9DG

Nationwide Bank
Pipers Way
Swindon

Solicitors

Hatchers LLP
Welsh Bridge
1 Frankwell
Shrewsbury

Independent Examiners

Stubbs Parkin South
The Manse
Dodington
Whitchurch
Shropshire SY13 1DZ

WEM SPORTS AND SOCIAL ASSOCIATION CIO

ANNUAL REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31ST MARCH 2025 CONTINUED

2. Trustees and Governance

The Charity Trustees during the year to 31st March 2025:

Mr E Towers	Wem Town Council appointed trustee, Chairman
Mr R Drummond	Wem Town Council appointed trustee
Mrs M Meakin	Wem Town Council appointed trustee..
Mrs S Griffiths	
Mrs W Ollerenshaw	
Mr C Bennett	Appointed 11 July 2024
Mr J Gwillam	Appointed 11 July 2024

A maximum of 9 Trustees can be appointed. Trustees are appointed for a period of 3 years. The constitution states that Wem Town Council may appoint up to three trustees. Two trustees were appointed in the year 2024-25, and as at 31 March 2025 there were 2 trustee vacancies.

Wem Town Council provide secretariat and treasurers services for the Association which is undertaken by the Town Clerk. Wem Town Council's Groundsman is based at the Butler Sports Centre and is responsible for maintaining the Butler Sports Centre football pitches and Wem Recreation Ground.

The Charity's Custodian Trustee is The Official Custodian of Charities.

Trustee met 5 times over the year. Minutes and agendas are published on the Town Council website

3. Activities and Achievements

3.1 Activities during the year

Wem Sports and Social Association CIO is responsible for the maintenance of the Butler Sports Centre which provides changing rooms, football stadium with seating and floodlighting. It also manages Wem Recreation Ground which incorporates the bowling green and tennis courts.

Wem Recreation Ground - a lease is in place with The Albion Bowling Club to run the bowling club on Wem Recreation Ground. Wem Tennis Club manage 2 tennis courts and the clubhouse on Wem Recreation Ground, although a formal land use agreement is not currently in place for the Tennis Club, this is to be progressed in 2025-26.

The recreation ground was hired out for Wem Fest, a family music festival run by Wem Rotary, and Wrights Fair hired the facility on two occasions for fairs during the year.

Butler Sports Centre - a 5 year lease was signed with Wem Town FC in December 2023 for part of the space occupied by the former social club. Other land at the Butler Sports Centre is occupied by Wem Bowling Club who independently manage a clubhouse and two bowling greens on the site. A formal land use agreement is not currently in place with the bowling club and this is to be progressed in 2025-26. During 2024-25 the football pitches were hired by Shropshire Schools Under 16 and Under 14 girls, and U16 and Under 14 boys teams for regular games

WEM SPORTS AND SOCIAL ASSOCIATION CIO

ANNUAL REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31ST MARCH 2025
CONTINUED

A sellout prepurchase ticket only fireworks night was organised by The Association on 5 November 2024

For the first time trustees organised a Sports Person of the Year Award and this helped to raise the profile of the Association without any impact on the budget due to outside sponsorship supporting the event

Income

Wem Town Council continued its contribution in 2024-25 of £21000 towards the running of the Association and the purchase of ground maintenance equipment.

The Butler Sports Centre is primarily used as the home ground for Wem Town Football Club, and is also available to rent. During the year the facilities have also been hired for Shropshire Schools games and Powel cup games, bringing in additional hire income.

The facility was also hired out for one off events including Wem Carnival, Wem 10K and Fireworks.

Income from the hire of Wem Recreation Ground has exceeded budget due to additional hires from Wem Rotary and Wrights Fair.

Some of the profit from the fireworks event was used to purchase radios and remove part of the fencing around the old 5 aside court, along with part of the hedge to open up the space and make it more usable as hardstanding throughout the year. A balance of £2500 has been placed in earmarked reserves for the purchase of signage and any additional infrastructure required for future fireworks.

Expenditure

No significant maintenance was undertaken on the facility during 2024-25, which helped offset the rise in utility and general maintenance costs.

Machinery costs were also less than the previous year, as there was no significant expenditure on new equipment. £7000 from the Town Council's contribution was transferred to earmarked reserves for future equipment purchases.

3.2 Summary of Income and Expenditure

The cost of maintaining the sports field and the various other areas for which the maintenance is delegated to the Association amounted to £8,923 before the depreciation charge totalling £7,384. Depreciation being a provision for future capital expenditure or replacement of the facilities.

Total Income from all sources was £49,512.
For the year total Income exceeded Expenditure by £14,634.

Although the Association has sufficient resources to meet its day to date operations, it is highly dependent on the grant from Wem Town Council to cover costs. Any major expenditure will place a strain on the cash flow. Over the last 2 years reserves have risen by £9,867.

WEM SPORTS AND SOCIAL ASSOCIATION CIO

ANNUAL REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31ST MARCH 2025
CONTINUED

3.3 Summary and Acknowledgements

The Association has not sought to accumulate funds for any specific future projects and it is considered that funds are adequate to cover any reasonable emergency. The expenditure on the maintenance and improvement of the facilities is restricted by the funds available or to put it another way, what members and the Town Council are prepared to finance and by what grant aid is available. Providing that the full support and financial backing of Wem Town Council continues and that any expenditure on the facilities is restricted to the amount of funds available, the overall financial position is considered sound.

4. Policies

The policies are as follows:

- . to keep the standard of the facilities under the constant review and to restrict expenditure to within the level of funds available (see above)
- . to use funds received from the former Social Club's contributions, to fund extraordinary expenditure on the changing rooms.
- * to keep all funds fairly liquid and easily accessible.

Against this background it is considered that there are no major risks to which the charity is exposed.

5. Statement of Trustees' responsibilities

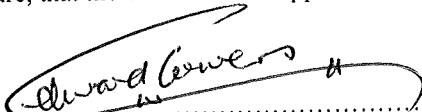
Charity Law requires the Trustees to prepare financial statements for each financial year which show a true and fair view of the state of affairs of the Charity and its financial activities for the period. In preparing those financial statements, the trustees are required to

- * select suitable accounting policies and the apply them consistently
- * Make judgements and estimates that are reasonable and prudent
- * state whether applicable accounting standards and statements of recommended practice have been followed, subject to any departures disclosed and explained in the financial statements; and
- * prepare the financial statements on going concern basis unless it is inappropriate to presume that the Charity will continue in operational existence.

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

6. Declaration

I declare, that the Trustees have approved the report above and have authorised me to sign it on their behalf.

.....


28th May 2025
 Date.....

Chairman

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF

WEM SPORTS AND SOCIAL ASSOCIATION CIO

FOR THE YEAR ENDED 31ST MARCH 2025

I report on the Accounts of the Trust for the year ended 31st March 2025, which are set out on pages 3 to 8.

Respective responsibilities of Trustees and Examiner

As the Charity's Trustees you are responsible for the preparation of the Accounts and you consider that the audit requirement of section 144(2) of the Charities Act 2011 (the 2011 Act) does not apply, and an independent examination is needed.

It is my responsibility to

- * examine the accounts under section 145 of the 2011 Act;
- * To follow the procedures laid down in the general Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act; and
- * to state whether particular matters have come to our attention.

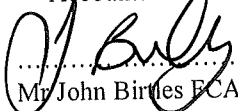
Basis of Independent Examiner's report

My examination was carried out in accordance with the General Directions given by the Charity Commissioners. 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 item 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 to comply with accounting requirements of the 2011 Acthave 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.


.....
Mr John Birtles FCA

Stubbs Parkin South
Chartered Accountants

10/7/2025
.....
Date

The Manse
Dodington
Whitchurch SY13 1DZ

WEM SPORTS AND SOCIAL ASSOCIATION CIO

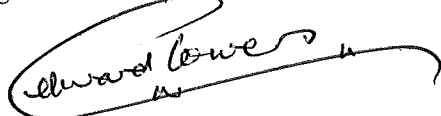
STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR ENDED 31ST MARCH 2025

	Notes	Designated Funds £	General Funds £	Total £	2024
INCOME AND EXPENDITURE					
INCOMING RESOURCES					
Rent & Fees	4	-	18,458	18,458	14,031
Wem Town Council		-	21,000	21,000	21,000
Fireworks & admission		-	5,980	5,980	5,651
Clubhouse Legal Fees		-	2,650	2,650	-
Sports Person of the year		-	240	240	-
Sundry Income		-	137	137	181
Investment Income		-	1,047	1,047	460
TOTAL INCOME		<u>-</u>	<u>49,512</u>	<u>49,512</u>	<u>41,323</u>
CHARITABLE ACTIVITIES					
Maintenance of Sports & Recreation Areas	5	-	8,923	8,923	14,958
Changing Rooms Maintenance	6	-	10,185	10,185	13,253
Fireworks Costs		-	4,981	4,981	3,111
Sports Person of the Year		-	240	240	-
Draw Prizes & Distributions	8	-	-	-	2,636
Depreciation	1	-	7,384	7,384	9,460
TOTAL		<u>-</u>	<u>31,713</u>	<u>31,713</u>	<u>43,418</u>
OTHER EXPENDITURE					
Administration Costs	7	-	3,167	3,167	2,672
Other Expenses		-	-	-	-
TOTAL		<u>-</u>	<u>3,167</u>	<u>3,167</u>	<u>2,672</u>
TOTAL EXPENDITURE		<u>-</u>	<u>34,880</u>	<u>34,880</u>	<u>46,090</u>
NET INCOME / (EXPENDITURE) FOR THE YEAR		<u>-</u>	<u>14,632</u>	<u>14,632</u>	<u>(4,767)</u>
Transfer between Funds		-	-	-	-
Balance Brought forward		-	113,888	113,888	118,655
Fund Balances carried forward		<u>-</u>	<u>128,520</u>	<u>128,520</u>	<u>113,888</u>

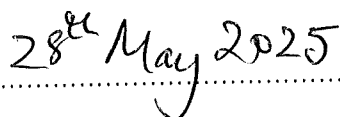
WEM SPORTS AND SOCIAL ASSOCIATION CIOBALANCE SHEET AS AT 31ST MARCH 2025

	Notes	2025 £	2024 £
FIXED ASSETS			
Freehold Property	2	7,750	7,750
Leashold Property	2	25,883	28,759
Plant & Machinery	2	11,594	16,102
TOTAL FIXED ASSETS		<u>45,227</u>	<u>52,611</u>
CURRENT ASSETS			
Sundry Debtors & Prepayments in Advance		852	739
Balances at Bank:			
Deposit Accounts		50,790	42,744
Current Accounts		<u>32,151</u>	<u>18,519</u>
TOTAL CURRENT ASSETS		<u>83,793</u>	<u>62,002</u>
CURRENT LIABILITIES			
Creditors & Accruals		500	725
NET CURRENT ASSETS		<u>83,293</u>	<u>61,277</u>
NET ASSETS		<u>128,520</u>	<u>113,888</u>
UNRESTRICTED INCOME FUNDS			
General Purpose Fund:			
EMR Beacon		-	519
EMR Fireworks 2024		2,500	-
EMR Equipment Fund		25,810	18,810
EMR Building Fund		22,416	22,416
EMR Albion Bowling Club Fund		111	538
Unallocated General Purpose Fund		<u>77,683</u>	<u>71,605</u>
		128,520	113,888
Designated Funds:			
Draw Account		-	-
TOTAL		<u>128,520</u>	<u>113,888</u>

Approved by the Board of Trustees
and signed on its behalf by:



..... Trustee



..... Date

WEM SPORTS AND SOCIAL ASSOCIATION CIO

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31ST MARCH 2025

1. Accounting Policies

General

The accounts have been prepared on the historic cost convention with exception that investments are valued at market value. The accounts are in accordance with applicable accounting standards, the Charities SORP 2005 (Accounting and Reporting by Charities) and comply with the Charities (Accounts and Reports) Regulations issued under the Charities Act 2011

Depreciation

Depreciation is provided on the leasehold property and plant and machinery at the following rates based on the estimated useful life of these fixed assets and their anticipated residual value:

Leasehold property consisting of Club Building, Changing Rooms, Sportsfield, Bowling greens and enclosed Play Surface	10% (reducing balance basis)
Plant and machinery	28% (reducing balance basis)

2. Fixed Assets

Used by the Charity	Freehold Property £	Leasehold Property £	Machinery & Plant £	Total £
Net Book Value @ 01.04.24	7,750	28,759	16,102	52,611
Additions	-	-	-	-
Disposals	-	-	-	-
Sub Total	7,750	28,759	16,102	52,611
Depreciation for the year	-	(2,876)	(4,508)	(7,384)
Net Book Value @ 31.03.25	7,750	25,883	11,594	45,227

3. Summary of Net Assets by Funds

	Unrestricted Funds		Total
	General Purposes £	Designated £	£
Fixed Assets	45,227	-	45,227
Net Current Assets	83,293	-	83,293
Net Assets	128,520	-	128,520

4. Rents & Fees

	2025 £	2024 £
Paid by Clubs	2,028	1,600
Received from hiring out facilities	16,378	12,379
Provision of services	52	52
(Wayleave, garaging, advertising, etc)		
Total	18,458	14,031

WEM SPORTS AND SOCIAL ASSOCIATION CIO

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31ST MARCH 2025

5. Maintenance of Sports & Recreation Areas

	2025	2024
	£	£
Machinery & Equipment Costs	6819	11791
Contractors & Material Costs	2104	3167
Total	<u>8,923</u>	<u>14958</u>

6. Changing Room Maintenance

	2025	2024
	£	£
Heat, Light and Water	4506	3,897
Cleaning	2217	1,663
Rates	142	146
Repairs & Renewals	2112	4,546
Statutory checks	1208	3,001
Total	<u>10,185</u>	<u>13,253</u>

7. Management & Administration of the Charity

	2025	2024
	£	£
Insurance and Licences	2200	2063
Accountant's Independent Examination Fee	500	500
Sundry expenses	467	109
Total	<u>3,167</u>	<u>2,672</u>

WEM SPORTS AND SOCIAL ASSOCIATION CIO

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31ST MARCH 2025

8. Prize Draw	2025	2024
	£	£
Monthly Draw Subscriptions	-	-
Bank Interest	-	-
Gross Income	-	-
less: Draw Prizes and expenses	-	-
Distributions to sporting bodies	-	(2,636)
(Deficit)/ Surplus for the Year	-	(2,636)

9. Employee Remuneration

Total remuneration (excluding employer's contributions) for the year amounted to £NIL.

No employee earned £60,000 or more during the year.

10. Trustee Expenses

No Trustee received or is due to receive any remuneration for the year directly or indirectly from the Charity's funds.