

**WOMBWELL MAIN COMMUNITY AND SPORTING
ASSOCIATION C.I.O.**

REPORT AND ACCOUNTS

YEAR ENDED 31 MARCH 2020

WOMBWELL MAIN COMMUNITY AND SPORTING ASSOCIATION C.I.O.

REPORT AND ACCOUNTS

YEAR ENDED 31 MARCH 2020

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WOMBWELL MAIN COMMUNITY AND SPORTING ASSOCIATION C.I.O.

LEGAL AND ADMINISTRATIVE INFORMATION

YEAR ENDED 31 MARCH 2020

Full Name: **WOMBWELL MAIN COMMUNITY & SPORTING ASSOCIATION C.I.O.**

Registered Charity Number: 1153248

Principal Address: Windmill Road
Wombwell
Barnsley
South Yorkshire
S73 8PW

Trustees: C Camplin
G Ogden
S Reeves
A Woodhead

Chair: S Reeves

Bankers: Yorkshire Bank plc
56 High Street
Wombwell
Barnsley
South Yorkshire
S73 8DA

Independent Examiner: Angela Hayes
Community Accountant
BCVS Services Limited
Priory Campus
Pontefract Road
Lundwood
Barnsley
S71 5PN

TRUSTEES' REPORT

YEAR ENDED 31 MARCH 2020

The Trustees present their report and accounts for the period 01 April 2019 to 31 March 2020.

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

Wombwell Main Community & Sporting Association C.I.O. is a Charitable Incorporated Organisation (CIO), registered with the Charity Commission and governed by its constitution, dated 06 August 2013.

Membership of the CIO is open to anyone who is interested in furthering its purposes and, who by applying for membership, has indicated agreement to become a member and accept the duties of membership. A member may be an individual, a corporate body, or an individual representing an organisation that is not incorporated. The liability of each member in the event of winding-up is limited to a sum not exceeding £1.

The affairs of the charity are managed on a day to day basis by the trustees, who may exercise all the powers of the CIO.

The trustees who served during the year are listed on page 3 of this report.

Appointment of Trustees

In accordance with the terms of the constitution, there must be at least three charity trustees. If the number falls below this minimum, the remaining trustees can act only to call a meeting of the trustees or appoint a new trustee. There is no maximum number of charity trustees that may be appointed to the CIO. Trustees are appointed at the Annual General Meeting by a decision of the members.

Each new trustee is given a copy of the constitution and the latest trustee's annual report and accounts, on or before appointment.

Risk Management

The trustees have ultimate responsibility for identifying and managing risk. A major risk is failure to bring in sufficient income to cover the outgoing costs of running the centre. This is managed by close financial scrutiny throughout the year and event planning to raise sufficient income. For other areas the charity has policies and procedures in place to manage or lessen the effects of potential risks.

Charitable aims and objectives

The objects of the charity are:

To further or benefit the residents of Wombwell and the surrounding neighbourhoods, without distinction of sex, sexual orientation, race or of political, religious or other opinions by associating together the said residents and the local authorities, voluntary and other organisations in a common effort to advance education and to provide facilities in the interests of social welfare for recreation leisure time occupation with the objective of improving the conditions of life for the residents.

In furtherance of these objects the trustees have power:

- To establish or secure the establishment of a community centre and to maintain or manage, or co-operate with any statutory authority in the maintenance and management of such a centre, for activities promoted by the charity in furtherance of the above objects.
- The promotion of community participation in healthy recreation in particular by the provision of facilities for playing cricket and football.

Activities undertaken for the public benefit

In shaping the objectives for the year, the trustees have paid due regard to the public benefit guidance published by the Charity Commission.

The community hall and grounds have been established for 20 years, however they have not always been used to full potential. During the last financial year there have been improvements and refurbishments carried out to encourage new user groups to take advantage of the facilities. Funds have been raised by organising family fun days, open air concerts featuring live bands, raffles, quiz nights, room hire and membership fees. There are still major improvements required and fundraising continues with applications for funding being made along with the voluntary fundraising.

User Groups currently using our facilities are:

- Junior and Senior Cricket Teams – 4 in total
- Junior and Senior Football Teams – 11 in total
- Pool Team
- Darts Team
- Karate
- Body Sculpt
- Keep Fit
- Slimming Group
- Junior and Senior Street Dance
- Over 55's club tea morning
- NHS group morning
- Corporate Meetings for local businesses
- Polling Station
- Hire of community hall for family functions e.g. weddings, christenings, birthdays.

In addition to this we have held functions for members and their families i.e.

- Halloween Party
- Christmas Party
- Easter Party
- Summer Fete
- Quiz nights
- Sports evenings

Achievements during the period

The community centre has been used to increase and develop activities that will appeal to all ages. We have ongoing plans to develop the hiring potential of the hall in order to maximise income generation. We have aimed to put on more events allowing access to a range of activities for all age groups both within and outside the town. The committee has had to move from a predominantly fund-raising role to that of managing and developing the building. It has been a steep learning curve for the voluntary trustees, but everyone has risen to the challenge and we continue to have healthy finances.

The committee and members have focused further funding by organising sports gentleman events, a fun day for juniors, cricket tournaments and football knockout competitions.

The work carried out by the committee would not be possible but for the support given to it by its unpaid members, volunteers and funders.

Events after the end of the reporting period: COVID-19

COVID has hugely impacted our plans since the end of the financial year. In 2020-21 we were only open for just over 11 weeks. Both the end and start of the Football season was impacted and, at the time of the writing of this report, this is still ongoing. Cricket was also impacted and only played a third of the season under a non-competitive format.

The committee are ensuring that post COVID the association can open in the best place possible both financially and with regards to the safety of our members. Funding has been pursued along with local fundraising to keep the association afloat during these difficult times.

The Charity's policy on reserves

The trustees recognise the need to keep reserves at a level which will give the organisation stability to enable it to continue to operate in the future and meet all statutory obligations in the event of winding up. The trustees aim to maintain a general reserve in the region of £20,000 to £30,000 at any one time. At the year end the actual level of reserves held, represented by unrestricted funds, was £12,613 (2019: £30,578). The level of reserves fell from the previous year as reserve funds were needed to contribute towards the completion of the capital project for improvements to the building.

Related parties

The trustees consider that there are no related parties to the charity.

TRUSTEES' REPORT continued

YEAR ENDED 31 MARCH 2020

Trustees responsibilities for the financial statements

Law applicable to charities in England & Wales requires the trustees to prepare financial statements for each financial year which give a true and fair view of the charity's financial activities during the year and of its financial position at the end of the year. In preparing financial statements giving a true and fair view, the trustees should follow best practice and:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

The trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Charities Act 2011 and applicable accounting standards. 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.

Financial Position

The financial statements are set out in pages 9 to 15. The Statement of Financial Activities shows a surplus for the year of £31,708 (2019: a deficit of £2,036). Total funds at the year end, including fixed assets, stand at £201,376 (2019: £157,632).

The trustees declare that they have approved the report above.

Signed on behalf of the charity's trustees:

Signed: A Woodhead Date: 15 March 2021

A Woodhead, Trustee

INDEPENDENT EXAMINER'S REPORT

YEAR ENDED 31 MARCH 2020

I report on the accounts of the charity, which are set out on pages 9 to 15.

Respective responsibilities of trustees and examiner

The charity's trustees are responsible for the preparation of the accounts. The charity's trustees consider that an audit is not required for this year under section 144 (2) of the Charities Act 2011 (the 2011 Act) and that an independent examination is needed.

It is my responsibility to:

- examine the accounts under section 145 of the 2011 Act;
- follow the procedures laid down in the general directions given by the Charity Commissioners, under section 145(5)(b) of the 2011 Act; and
- state whether particular matters have come to my attention.

The charity's gross income exceeded £250,000 in this financial year. I am qualified to undertake the examination, being a qualified member of the Association of Accounting Technicians.

Basis of independent examiner's report

My examination was carried out in accordance with the general directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently no opinion is given as to whether the accounts present a 'true and fair view' and the report is limited to those matters set out in the statement below.

Independent examiner's statement

In connection with my examination, no material matters have come to my attention which gives me cause to believe that in, any material respect:

- the accounting records were not kept in accordance with section 130 of the Charities Act; or
- the accounts did not accord with the accounting records; or
- the accounts did not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 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.

I 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.

Signed Angela Hayes Date: 15 March 2021

Angela Hayes, FMAAT
BCVS Services Limited
Priory Campus, Pontefract Road, Lundwood, Barnsley, S71 5PN

WOMBWELL MAIN COMMUNITY AND SPORTING ASSOCIATION C.I.O.

STATEMENT OF FINANCIAL ACTIVITIES

YEAR ENDED 31 MARCH 2020

	Note	Unrestricted Funds £	Designated Funds £	Restricted Funds £	Total 2020 £	Total 2019 £
Income						
Donations & fundraising		13,779	-	-	13,779	26,371
Grants received	2	10,000	-	35,454	45,454	12,036
Membership		3,097	-	-	3,097	3,540
Hire Income		7,515	-	-	7,515	12,616
Bar income		215,297	-	-	215,297	223,070
Sport - football		490	-	-	490	1,159
Sport - other		115	-	-	115	165
Insurance claim		-	-	-	-	6,949
Other income		3,132	-	-	3,132	1,729
Total income		253,425	-	35,454	288,879	287,635
Expenditure						
Staff costs	6	84,855	-	-	84,855	82,855
Bar costs		108,326	-	-	108,326	116,221
Premises costs		31,040	-	-	31,040	24,581
Equipment		6,284	-	-	6,284	4,546
Grounds maintenance		660	-	-	660	4,243
Sport - football		1,526	-	-	1,526	22,365
Sport - cricket		1,099	-	-	1,099	9,309
Sport - other		-	-	-	-	155
Entertainment/events		4,973	-	-	4,973	4,063
Professional fees & consultancy		-	-	-	-	1,250
Accountancy		725	-	-	725	699
Bank charges		555	-	-	555	-
Depreciation		-	13,065	-	13,065	9,332
Exceptional loss	11	-	-	-	-	7,187
Miscellaneous/other		1,347	-	2,716	4,063	2,865
Total expenditure		241,390	13,065	2,716	257,171	289,671
Net Income/(Expenditure)		12,035	(13,065)	32,738	31,708	(2,036)
Total funds brought forward		30,578	124,338	2,716	157,632	159,668
Fund transfers and adjustments	13	(30,000)	74,660	(32,624)	12,036	-
Total Funds Carried Forward		12,613	185,933	2,830	201,376	157,632

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

Prior year income includes restricted grants of £12,036. All other prior year income is unrestricted.

Prior year expenditure includes depreciation of £9,332 allocated to designated funds and the following amounts from restricted funds - £12,036 football costs; £7,145 Cricket expenses and £780 professional fees. All other prior year expenditure is unrestricted.

WOMBWELL MAIN COMMUNITY AND SPORTING ASSOCIATION C.I.O.

BALANCE SHEET

AS AT 31 MARCH 2020

	Note	£	2020 £	£	2019 £
Fixed assets					
Tangible Fixed Assets	3		185,933		124,338
Current assets					
Stock		6,266		6,266	
Debtors	4	-		-	
Cash at bank and in hand		15,190		39,122	
Total current assets		21,456		45,388	
Current liabilities					
Creditors	5	(6,013)		(12,094)	
amounts falling due within one year			15,443		33,294
Net current assets					
			<u>201,376</u>		<u>157,632</u>
Net assets					
Funds of the charity	12				
Unrestricted funds			12,613		30,578
Designated funds (Fixed Assets)			185,933		124,338
Restricted funds			2,830		2,716
Total funds			<u>201,376</u>		<u>157,632</u>

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

Ann Woodhead

Date: 15 March 2021

Ann Woodhead, Trustee

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2020

1. Accounting policies

Basis of the preparation of the accounts

The financial statements have been prepared in accordance with Accounting and Reporting by Charities - Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102) (effective 1 January 2019) - (Charities SORP (FRS102)).

Wombwell Main Community And Sporting Association CIO meets the definition of a public benefit entity under FRS102. Assets and liabilities are initially recognised at historical cost or transaction value, unless otherwise stated in the relevant accounting policy note(s).

Income and expenditure has been analysed in the accounts using natural classification, in accordance with the provisions of Section 4.6, SORP 2019 (smaller charities). The charity also meets the requirements for exemption from preparing a statement of cash flows.

Going Concern note

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

Incoming resources

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

Donated goods and services

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

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

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

Resources Expended

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

Tangible Fixed Assets

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

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

Taxation

Wombwell Main Community And Sporting Association CIO is a registered charity and is exempt from UK corporation tax on income from its charitable activities.

NOTES TO THE FINANCIAL STATEMENTS continued

FOR THE YEAR ENDED 31 MARCH 2020

Funds Structure

The charity maintains a general unrestricted fund which represents funds which are expendable at the discretion of the trustees in furtherance of the objects of the charity.

Restricted funds have been provided to the charity for particular purposes and may only be spent for the purposes for which they were given. Any balance remaining outstanding on a restricted fund at the end of the year is carried forward as a balance on that fund, unless permission has been given by the funder to remove the restriction on the balance outstanding.

Funds relating to capital expenditure are transferred to a designated fund against which depreciation is charged.

2. Grants received

	2020	2019
	£	£
Blg Lottery Fund	10,000	-
BMBC - Junior football pitches	20,280	12,036
BMBC - Fencing	5,174	-
BMBC - Covid Business Support grant	10,000	-
	<u>45,454</u>	<u>12,036</u>

The Covid Business Support grant was unrestricted, all other grant funding was restricted funds.

NOTES TO THE FINANCIAL STATEMENTS continued

FOR THE YEAR ENDED 31 MARCH 2020

3. Fixed Assets

	Leasehold Property Improvements	Equipment, Fixtures & Fittings	Total
	£	£	£
Cost			
Balance b/f - 01.04.19	138,297	12,086	150,383
Additions In year	74,660	-	74,660
Disposals	-	-	-
Balance c/f at 31.03.20	<u>212,957</u>	<u>12,086</u>	<u>225,043</u>
Depreciation			
Balance b/f - 01.04.19	20,469	5,576	26,045
Disposals	-	-	-
Charge for the year	<u>10,648</u>	<u>2,417</u>	<u>13,065</u>
Balance c/f at 31.03.20	<u>31,117</u>	<u>7,993</u>	<u>39,110</u>
NBV at 31 March 2020	<u>181,840</u>	<u>4,093</u>	<u>185,933</u>
NBV at 31 March 2019	<u>117,828</u>	<u>6,510</u>	<u>124,338</u>

4. Debtors

	2020	2019
	£	£
Prepayments	-	-
	<u>-</u>	<u>-</u>

5. Creditors

	2020	2019
	£	£
Trade creditors	467	3,751
Utilities	430	352
Accruals	725	785
PAYE liability	581	2,379
VAT liability	3,810	4,827
	<u>6,013</u>	<u>12,094</u>

NOTES TO THE FINANCIAL STATEMENTS continued

FOR THE YEAR ENDED 31 MARCH 2020

6. Staff costs and numbers

	2020	2019
	£	£
Salaries cost	84,855	82,855
	<u>84,855</u>	<u>82,855</u>
Average number of staff employed during the year	7	7

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

7. Trustee payments, benefits and expenses

There were no payments, remuneration or benefits to trustees during this or in the previous accounting period.

8. Related party transactions

There were no related party transactions, in this or in the previous accounting period.

9. Independent Examination of accounts

The cost of the independent examination for the year was £725 (2019: £699).

10. Land & Buildings

A 25 year lease exists between the charity and Barnsley Metropolitan Borough Council (BMBC), relating to the land at the Windmill Road site. Improvements to the leasehold property are recognised as fixed assets in the charity's accounts.

11. Exceptional Loss

During the previous accounting period, there was a break-in at the centre and theft of cash and assets to the total value of £7,187. The loss was recognised in the Statement of Financial Activities.

WOMBWELL MAIN COMMUNITY AND SPORTING ASSOCIATION C.I.O.

NOTES TO THE FINANCIAL STATEMENTS continued

FOR THE YEAR ENDED 31 MARCH 2020

12. Movement in funds

	Opening balance £	Incoming resources £	(Resources expended) £	Transfers & adjustments £	Closing balance £
Unrestricted funds					
General Fund	30,578	253,425	(241,390)	(30,000)	12,613
	<u>30,578</u>	<u>253,425</u>	<u>(241,390)</u>	<u>(30,000)</u>	<u>12,613</u>
Designated funds					
Fixed Assets	124,338	-	(13,065)	74,660	185,933
	<u>124,338</u>	<u>-</u>	<u>(13,065)</u>	<u>74,660</u>	<u>185,933</u>
Restricted funds					
BMBC - Junlor football pitches	-	20,280	-	(17,450)	2,830
Big Lottery Fund - Building Project	-	10,000	-	(10,000)	-
Big Lottery Fund - Coaching	2,716	-	(2,716)	-	-
BMBC - Fencing	-	5,174	-	(5,174)	-
	<u>2,716</u>	<u>35,454</u>	<u>(2,716)</u>	<u>(32,624)</u>	<u>2,830</u>
TOTAL FUNDS	<u>157,632</u>	<u>288,879</u>	<u>(257,171)</u>	<u>12,036</u>	<u>201,376</u>

13. Fund transfers

The following amounts were transferred to the designated fixed assets fund, to cover capital spend in accordance with the Fixed Asset policy.

- £29,486 – Junlor Football pitches
- £40,000 – Major building refurbishment
- £5,174 – New fencing

