

Registered Charity No: 1153248

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

REPORT AND ACCOUNTS

YEAR ENDED 31 MARCH 2017

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LEGAL AND ADMINISTRATIVE INFORMATION

YEAR ENDED 31 MARCH 2017

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
L D Stancliffe
A Woodhead - appointed 01.04.16

Chair: S Reeves

Bankers: National Westminster Bank Plc
2 High Street
Wombwell
Barnsley
S73 0AB

Independent Examiner: Angela Hayes
Community Accountant
Voluntary Action Barnsley
The Core
County Way
Barnsley
S70 2JW

TRUSTEES' REPORT

YEAR ENDED 31 MARCH 2017

The Trustees present their report and accounts for the period 01 April 2016 to 31 March 2017.

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 shown 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.

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 but not otherwise, the trustees shall 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 fund raising continues with applications for funding being made along with the voluntary fund raising.

User Groups currently using our facilities are:

- Junior and Senior Cricket Teams – 7 in total
- Junior and Senior Football Teams – 4 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
- Bonfire Party
- Christmas Party
- Easter Party
- Summer Fete
- Quiz nights

Achievements during the period

The community centre has been used to increase and develop activities that will appeal to all ages. We have also been developing the hiring potential of the hall in order to maximise income generation. We have had some good feedback about the facilities from people who have hired the venue. We have aimed to put on 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.

We have secured funding from Sport England and WREN to provide new facilities for the outdoor sports e.g. Football and cricket. The facilities consist of a new purpose built building providing changing and showering facilities, built to the Football Association specification. The improvements have enabled the recreation fields to be used by larger groups of the community.

The committee and members raised further funding by organising outside music events and the sale of bricks with contributors names on, to be displayed inside the new building. A fun day for the local community was arranged for the opening of the new facilities.

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.

Plans for the Future

In 2017/18 the objectives of the committee are to continue to develop activities within the hall and sports facilities to the benefit of the town and its surrounding neighbours. Any surplus generated will be put back into maintenance of the hall and grounds. The association will seek to reach out to all members of the community.

Funding is being pursued along with local fundraising to improve the facilities within the community centre to extend the premises which would enable more groups to hire the facilities and use the community hall.

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 £25,000 at any one time. In the reporting period, the charity contributed unrestricted reserves to the cost of building the new changing facility. This resulted in a reduction in reserves from the previous period. At the year end the actual level of reserves held, represented by unrestricted funds, was £13,021 (2016: £23,099). The trustees aim to increase reserves to the desired level through fundraising and control of expenditure in 2017-18.

Related parties

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

Trustees responsibilities for the financial statements

The trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy the financial position of the charity at any time and enable the trustees to prepare financial statements for each financial year. The trustees are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud or other irregularities.

Financial Position

The financial statements are set out in pages 9 to 15. The Statement of Financial Activities show net income for the year of £96,478 (2016: £27,031). Total funds at the year end, including fixed assets, stand at £131,648 (2016: £35,170).

The trustees declare that they have approved the report above.

Signed on behalf of the charity's trustees:

Signed:  Date: 19/1/18.

Anne Woodhead, Trustee

INDEPENDENT EXAMINER'S REPORT

YEAR ENDED 31 MARCH 2017

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 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.

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.

It is my responsibility to:

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

Basis of independent examiner's report

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

Independent examiner's statement

In connection with my examination, no matter has come to my attention:

1. which gives me reasonable cause to believe that in any material respect the requirements to keep accounting records, in accordance with section 130 of the 2011 Act, and to prepare accounts which accord with the accounting records and comply with the accounting requirements of the 2011 Act have not been met;

or

2. to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

Signed Angela Hayes Date: 19/1/18

Angela Hayes, FMAAT
Voluntary Action Barnsley
The Core, County Way, Barnsley, S70 2JW

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

STATEMENT OF FINANCIAL ACTIVITIES

YEAR ENDED 31 MARCH 2017

	Note	Unrestricted Funds £	Designated Funds £	Restricted Funds £	Total 2017 £	Total 2016 £
Income						
Donations & fundraising		2,113	-	500	2,613	7,985
Grants received	3	-	-	107,765	107,765	12,333
Membership		2,269	-	-	2,269	1,863
Hire income		13,385	-	-	13,385	11,230
Bar income		170,033	-	-	170,033	207,956
Sport - cricket		-	-	-	-	186
Sport - football		1,110	-	-	1,110	170
Sport - other		105	-	-	105	63
Insurance claim		4,635	-	-	4,635	-
Other income		2,444	-	-	2,444	3,081
Total income		196,094	-	108,265	304,359	244,867
Expenditure						
Staff costs	7	67,023	-	-	67,023	69,646
Bar costs		84,348	-	-	84,348	106,287
Building costs		19,232	-	-	19,232	12,054
Equipment		2,870	-	-	2,870	1,489
Grounds maintenance		3,480	-	3,312	6,792	1,677
Sport - football		4,929	-	500	5,429	2,736
Sport - cricket		2,110	-	-	2,110	16,264
Sport - other		684	-	-	684	-
Entertainment/events		2,844	-	-	2,844	2,135
Professional fees & consultancy		4,407	-	-	4,407	-
Accountancy		625	-	-	625	625
Depreciation		-	6,875	-	6,875	1,204
Miscellaneous/other		4,642	-	-	4,642	3,719
Total expenditure		197,194	6,875	3,812	207,881	217,836
Net Income/(Expenditure)		(1,100)	(6,875)	104,453	96,478	27,031
Total funds brought forward	2	23,099	12,071	-	35,170	8,139
Transfers between funds	13	(8,978)	113,431	(104,453)	-	-
Total Funds Carried Forward		13,021	118,627	-	131,648	35,170

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

Prior year comparatives have been restated in accordance with FRS102 (see note 2 to the accounts).

Prior year income includes restricted grants of £12,333, all other prior year income is unrestricted.

Prior year expenditure includes equipment (£12,333) allocated to restricted funds and depreciation (£1,204) allocated to designated funds. All other prior year expenditure is unrestricted.

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

STATEMENT OF ASSETS & LIABILITIES

AS AT 31 MARCH 2017

	Note	2017 £	2016 £
Fixed assets			
Tangible Fixed Assets	4	118,627	12,071
Current assets			
Stock		6,486	6,360
Debtors	5	21,000	-
Cash at bank and in hand		17,151	29,880
Total current assets		44,637	36,240
Current liabilities			
Creditors amounts falling due within one year	6	(31,616)	(13,141)
Net current assets		13,021	23,099
Net assets		<u>131,648</u>	<u>35,170</u>
Funds of the charity	12		
Unrestricted funds		13,021	23,099
Designated funds (Fixed Assets)		118,627	12,071
Restricted funds		-	-
Total funds		<u>131,648</u>	<u>35,170</u>

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

Anne Woodhead

Date: 19.1.18.

Anne Woodhead, Trustee

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2017

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 2015) - (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 2015 (charities below the audit threshold). The charity also meets the requirements for exemption for preparing a statement of cash flows.

This is the first year that accounts have been prepared under FRS 102. Previous year accounts have been prepared on the Receipts and Payment Basis. The restatement of prior year comparatives is analysed in note 2 to the accounts.

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 foreseeable future.

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 2017

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. Reconciliation Statement (funds restated under FRS102)

	As At 31 March 2016			
	Unrestricted funds	Designated funds	Restricted funds	Total funds
	£	£	£	£
Funds under previous reporting framework	25,168	-	-	25,168
Fixed Assets	-	12,071	-	12,071
Stocks	6,360	-	-	6,360
Creditors	(8,429)	-	-	(8,429)
Funds restated under FRS102	23,099	12,071	-	35,170

3. Grants received

	2017	2016
	Restricted funds	Restricted funds
	£	£
Big Lottery - Sport England	75,000	-
Wren	29,453	-
Football Foundation	3,312	-
Awards for All	-	9,833
BMBC	-	2,500
	107,765	12,333

NOTES TO THE FINANCIAL STATEMENTS continued

FOR THE YEAR ENDED 31 MARCH 2017

4. Fixed Assets

	Leasehold Property Improvements	Equipment, Fixtures & Fittings	Total
	£	£	£
Cost			
Balance b/f - 01.04.16	9,675	3,600	13,275
Additions in year	113,431	-	113,431
Disposals	-	-	-
Balance c/f at 31.03.17	<u>123,106</u>	<u>3,600</u>	<u>126,706</u>
Depreciation			
Balance b/f - 01.04.16	484	720	1,204
Disposals	-	-	-
Charge for the year	<u>6,155</u>	<u>720</u>	<u>6,875</u>
Balance c/f at 31.03.17	<u>6,639</u>	<u>1,440</u>	<u>8,079</u>
NBV at 31 March 2017	<u>116,467</u>	<u>2,160</u>	<u>118,627</u>
NBV at 31 March 2016	<u>9,191</u>	<u>2,880</u>	<u>12,071</u>

5. Debtors

	2017	2016
	£	£
Accrued grant income (Sport England)	21,000	-
	<u>21,000</u>	<u>-</u>

6. Creditors

	2017	2016
	£	£
Trade creditors	4,012	5,310
Utilities	484	-
Accountancy accrual 2016-17	625	-
Accountancy accrual 2015-16	625	625
PAYE liability	1,822	2,494
VAT liability	3,048	4,712
Milton Construction (New Build)	21,000	-
	<u>31,616</u>	<u>13,141</u>

NOTES TO THE FINANCIAL STATEMENTS continued

FOR THE YEAR ENDED 31 MARCH 2017

7. Staff costs and numbers

	2017	2016
Salaries cost	66,423	69,247
Social security costs	600	399
	<u>67,023</u>	<u>69,646</u>

Average number of staff employed during the year

7 7

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

8. Trustee payments, benefits and expenses

There were no payments, remuneration or benefits to trustees during the period.

9. Related party transactions

There were no related party transactions.

10. Independent Examination of accounts

The cost of the independent examination for the year was £625 (2016: £625).

11. 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.

NOTES TO THE FINANCIAL STATEMENTS continued

FOR THE YEAR ENDED 31 MARCH 2017

12. Movement in funds

	Opening balance £	Incoming resources £	(Resources expended) £	Transfers £	Closing balance £
Unrestricted funds					
General Fund	23,099	196,094	(197,194)	(8,978)	13,021
	23,099	196,094	(197,194)	(8,978)	13,021
Designated funds					
Fixed Assets	12,071	-	(6,875)	113,431	118,627
	12,071	-	(6,875)	113,431	118,627
Restricted funds					
New Changing Facility:					
Big Lottery - Sport England	-	75,000	-	(75,000)	-
Wren	-	29,453	-	(29,453)	-
Football Foundation	-	3,312	(3,312)	-	-
Wimpey Donation	-	500	(500)	-	-
	-	108,265	(3,812)	(104,453)	-
TOTAL FUNDS	35,170	304,359	(207,881)	-	131,648

13. Fund transfers

The following amounts were transferred to the designated fixed assets fund, in accordance with the Fixed Asset policy. The funds transferred represent capital purchases during the year:

- £75,000 from the Big Lottery Fund
- £29,453 from the Wren Grant
- £8,978 from Unrestricted Funds

