

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

REPORT AND ACCOUNTS

YEAR ENDED 31 MARCH 2018

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

LEGAL AND ADMINISTRATIVE INFORMATION

YEAR ENDED 31 MARCH 2018

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: G Donald
G Ogden
S Reeves
A Woodhead

Chair: S Reeves

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

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

TRUSTEES' REPORT

YEAR ENDED 31 MARCH 2018

The Trustees present their report and accounts for the period 01 April 2017 to 31 March 2018.

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.

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 fund raising continues with applications for funding being made along with the voluntary fundraising.

User Groups currently using our facilities are:

- Junior and Senior Cricket Teams – 7 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
- 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 fundraising 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 the Local Authority to provide new football pitches for our Junior teams due to the increase in the number of football teams. Work on this project is still in its infancy in that we have secured funding, obtained planning permission and received quotes for the work to be carried out. The improvements will enable the recreation fields to be used by larger groups of the community.

The committee and members raised further funding by organising an outside music event, 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.

Plans for the Future

In 2018/19 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. At the year end the actual level of reserves held, represented by unrestricted funds, was £17,275 (2017: £13,021). This is lower than the desired level and the trustees aim to increase reserves through fundraising efforts and control of expenditure in 2018-19.

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 shows a surplus for the year of £28,020 (2017: £96,478). Total funds at the year end, including fixed assets, stand at £159,668 (2017: £131,648).

The trustees declare that they have approved the report above.

Signed on behalf of the charity's trustees:

Signed: Anne Woodhead

Date: 18/1/19

Anne Woodhead, Trustee

INDEPENDENT EXAMINER'S REPORT

YEAR ENDED 31 MARCH 2018

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: 13/1/19

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 2018

	Note	Unrestricted Funds £	Designated Funds £	Restricted Funds £	Total 2018 £	Total 2017 £
Income						
Donations & fundraising		16,594	-	-	16,594	2,613
Grants received	2	-	-	20,641	20,641	107,765
Membership		3,486	-	-	3,486	2,269
Hire income		12,157	-	-	12,157	13,385
Bar income		208,273	-	-	208,273	170,033
Sport - football		1,197	-	-	1,197	1,110
Sport - other		153	-	-	153	105
Insurance claim		-	-	-	-	4,635
Other income		1,996	-	-	1,996	2,444
Total income		243,856	-	20,641	264,497	304,359
Expenditure						
Staff costs	6	78,208	-	-	78,208	67,023
Bar costs		107,017	-	-	107,017	84,348
Building costs		18,203	-	-	18,203	19,232
Equipment		4,781	-	-	4,781	2,870
Grounds maintenance		3,445	-	-	3,445	6,792
Sport - football		4,282	-	-	4,282	5,429
Sport - cricket		2,300	-	-	2,300	2,110
Sport - other		263	-	-	263	684
Entertainment/events		6,613	-	-	6,613	2,844
Professional fees & consultancy		-	-	-	-	4,407
Accountancy		650	-	-	650	625
Depreciation		-	9,027	-	9,027	6,875
Miscellaneous/other		1,688	-	-	1,688	4,642
Total expenditure		227,450	9,027	-	236,477	207,881
Net Income/(Expenditure)		16,406	(9,027)	20,641	28,020	96,478
Total funds brought forward		13,021	118,627	-	131,648	35,170
Transfers between funds	12	(12,152)	22,152	(10,000)	-	-
Total Funds Carried Forward		17,275	131,752	10,641	159,668	131,648

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

Prior year income includes restricted grants of £107,765, and restricted donations of £500. All other prior year income is unrestricted.

Prior year expenditure includes Grounds Maintenance (£3,312) and football expenses (£500) allocated to restricted funds and depreciation (£6,875) allocated to designated funds. All other prior year expenditure is unrestricted.

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

BALANCE SHEET

AS AT 31 MARCH 2018

	Note	£	2018 £	£	2017 £
Fixed assets					
Tangible Fixed Assets	3		131,752		118,627
Current assets					
Stock		6,266		6,486	
Debtors	4	1,624		21,000	
Cash at bank and in hand		<u>32,651</u>		<u>17,151</u>	
Total current assets			<u>40,541</u>	<u>44,637</u>	
Current liabilities					
Creditors amounts falling due within one year	5	<u>(12,625)</u>		<u>(31,616)</u>	
Net current assets			27,916		13,021
Net assets			<u>159,668</u>		<u>131,648</u>
Funds of the charity	11				
Unrestricted funds			17,275		13,021
Designated funds (Fixed Assets)			131,752		118,627
Restricted funds			10,641		-
Total funds			<u>159,668</u>		<u>131,648</u>

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

Anne Woodhead

Date: 18/1/19

Anne Woodhead, Trustee

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 (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 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 2018

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

	2018	2017
	Restricted	Restricted
	funds	funds
	£	£
Big Lottery Fund	9,861	75,000
Wren	-	29,453
Football Foundation	-	3,312
BMBC	10,780	-
	20,641	107,765

NOTES TO THE FINANCIAL STATEMENTS continued

FOR THE YEAR ENDED 31 MARCH 2018

3. Fixed Assets

	Leasehold Property Improvements	Equipment, Fixtures & Fittings	Total
	£	£	£
Cost			
Balance b/f - 01.04.17	123,106	3,600	126,706
Additions in year	15,191	6,961	22,152
Disposals	-	-	-
Balance c/f at 31.03.18	<u>138,297</u>	<u>10,561</u>	<u>148,858</u>
Depreciation			
Balance b/f - 01.04.17	6,639	1,440	8,079
Disposals	-	-	-
Charge for the year	<u>6,915</u>	<u>2,112</u>	<u>9,027</u>
Balance c/f at 31.03.18	<u>13,554</u>	<u>3,552</u>	<u>17,106</u>
NBV at 31 March 2018	<u>124,743</u>	<u>7,009</u>	<u>131,752</u>
NBV at 31 March 2017	<u>116,467</u>	<u>2,160</u>	<u>118,627</u>

4. Debtors

	2018	2017
	£	£
Accrued grant income (Sport England)	-	21,000
Prepayments	<u>1,624</u>	<u> </u>
	<u>1,624</u>	<u>21,000</u>

5. Creditors

	2018	2017
	£	£
Trade creditors	3,818	4,012
Utilities	536	484
Accruals	650	1,250
PAYE liability	2,549	1,822
VAT liability	5,072	3,048
Milton Construction (New Build)	-	21,000
	<u>12,625</u>	<u>31,616</u>

FOR THE YEAR ENDED 31 MARCH 2018

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

NOTES TO THE FINANCIAL STATEMENTS continued

FOR THE YEAR ENDED 31 MARCH 2018

11. Movement in funds

	Opening balance £	Incoming resources £	(Resources expended) £	Transfers £	Closing balance £
Unrestricted funds					
General Fund	13,021	243,856	(227,450)	(12,152)	17,275
	13,021	243,856	(227,450)	(12,152)	17,275
Designated funds					
Fixed Assets	118,627	-	(9,027)	22,152	131,752
	118,627	-	(9,027)	22,152	131,752
Restricted funds					
BMBC - New Changing Facility	-	10,000	-	(10,000)	-
Big Lottery Fund - Coaching	-	9,861	-	-	9,861
BMBC - Surveyor costs	-	780	-	-	780
	-	20,641	-	(10,000)	10,641
TOTAL FUNDS	131,648	264,497	(236,477)	-	159,668

12. Fund transfers

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

- £10,000 from grant funding provided by BMBC for the connection of utilities to the new building.
- £12,152 from the charity's unrestricted funds for the building of the boundary wall and the purchase of equipment.

