

Registered Charity No: 1153248

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

**REPORT AND ACCOUNTS**

**YEAR ENDED 31 MARCH 2019**

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

**REPORT AND ACCOUNTS**

**YEAR ENDED 31 MARCH 2019**

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

**LEGAL AND ADMINISTRATIVE INFORMATION**

**YEAR ENDED 31 MARCH 2019**

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**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 0AB

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

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

## **TRUSTEES' REPORT**

**YEAR ENDED 31 MARCH 2019**

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The Trustees present their report and accounts for the period 01 April 2018 to 31 March 2019.

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 2015).

### **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 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 – 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 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 the Local Authority to provide new football pitches for our Junior teams due to the increase in the number of football teams. This work has now been completed and the improvements have enabled the recreation fields to be used by larger groups of the community.

We have also secured funding from one of our brewery suppliers to improve and modernise the bar areas and build new toilets for the function rooms. This has shown an increase in events being booked and organised in our community centre.

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 2019/20 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 £30,000 at any one time. At the year end the actual level of reserves held, represented by unrestricted funds, was £30,578 (2018: £17,275).

### Related parties

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

### 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 deficit for the year of £2,036 (2018: a surplus of £28,020). Total funds at the year end, including fixed assets, stand at £157,632 (2018: £159,668).

The trustees declare that they have approved the report above.

Signed on behalf of the charity's trustees:

Signed: 

Date: 20 January 2020

**Anne Woodhead, Trustee**

INDEPENDENT EXAMINER'S REPORT

YEAR ENDED 31 MARCH 2019

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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: 20 January 2020

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 2019**

	Note	Unrestricted Funds £	Designated Funds £	Restricted Funds £	<b>Total 2019 £</b>	Total 2018 £
<b>Income</b>						
Donations & fundraising		26,371	-	-	26,371	16,594
Grants received	2	-	-	12,036	12,036	20,641
Membership		3,540	-	-	3,540	3,486
Hire income		12,616	-	-	12,616	12,157
Bar income		223,070	-	-	223,070	208,273
Sport - football		1,159	-	-	1,159	1,197
Sport - other		165	-	-	165	153
Insurance claim		6,949	-	-	6,949	-
Other income		1,729	-	-	1,729	1,996
<b>Total income</b>		<b>275,599</b>	<b>-</b>	<b>12,036</b>	<b>287,635</b>	<b>264,497</b>
<b>Expenditure</b>						
Staff costs	6	82,855	-	-	82,855	78,208
Bar costs		116,221	-	-	116,221	107,017
Building costs		24,581	-	-	24,581	18,203
Equipment		4,546	-	-	4,546	4,781
Grounds maintenance		4,243	-	-	4,243	3,445
Sport - football		10,329	-	12,036	22,365	4,282
Sport - cricket		2,164	-	7,145	9,309	2,300
Sport - other		155	-	-	155	263
Entertainment/events		4,063	-	-	4,063	6,613
Professional fees & consultancy		470	-	780	1,250	-
Accountancy		699	-	-	699	650
Depreciation		-	9,332	-	9,332	9,027
Exceptional loss	11	5,615	1,572	-	7,187	-
Miscellaneous/other		2,865	-	-	2,865	1,688
<b>Total expenditure</b>		<b>258,806</b>	<b>10,904</b>	<b>19,961</b>	<b>289,671</b>	<b>236,477</b>
<b>Net Income/(Expenditure)</b>		<b>16,793</b>	<b>(10,904)</b>	<b>(7,925)</b>	<b>(2,036)</b>	<b>28,020</b>
Total funds brought forward		17,275	131,752	10,641	159,668	131,648
Transfers between funds	13	(3,490)	3,490	-	-	-
<b>Total Funds Carried Forward</b>		<b>30,578</b>	<b>124,338</b>	<b>2,716</b>	<b>157,632</b>	<b>159,668</b>

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

Prior year income includes restricted grants of £20,641. All other prior year income is unrestricted.

Prior year expenditure includes depreciation of £9,027 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 2019**

	Note	£	2019 £	£	2018 £
<b>Fixed assets</b>					
Tangible Fixed Assets	3		124,338		131,752
<b>Current assets</b>					
Stock		6,266		6,266	
Debtors	4	-		1,624	
Cash at bank and in hand		<u>39,122</u>		<u>32,651</u>	
Total current assets		45,388		40,541	
<b>Current liabilities</b>					
Creditors	5	<u>(12,094)</u>		<u>(12,625)</u>	
amounts falling due within one year					
			33,294		27,916
Net current assets					
			<u>157,632</u>		<u>159,668</u>
<b>Net assets</b>					
<b>Funds of the charity</b>	12				
Unrestricted funds			30,578		17,275
Designated funds (Fixed Assets)			124,338		131,752
Restricted funds			2,716		10,641
<b>Total funds</b>			<u>157,632</u>		<u>159,668</u>

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

Anne Woodhead

Date: 20 January 2020

**Anne Woodhead, Trustee**

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2019

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**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. The charity has a healthy reserve and the majority of income is self-generated, from reliable sources.

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 2019

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**

	<b>2019</b>	<b>2018</b>
	Restricted	Restricted
	funds	funds
	£	£
Big Lottery Fund	-	9,861
BMBC	12,036	10,780
	<b>12,036</b>	<b>20,641</b>

NOTES TO THE FINANCIAL STATEMENTS continued

FOR THE YEAR ENDED 31 MARCH 2019

**3. Fixed Assets**

	Leasehold Property Improvements	Equipment, Fixtures & Fittings	Total
	£	£	£
<b>Cost</b>			
Balance b/f - 01.04.18	138,297	10,561	148,858
Additions in year	-	3,490	3,490
Disposals	-	(1,965)	(1,965)
Balance c/f at 31.03.19	<u>138,297</u>	<u>12,086</u>	<u>150,383</u>
<b>Depreciation</b>			
Balance b/f - 01.04.18	13,554	3,552	17,106
Disposals	-	(393)	(393)
Charge for the year	<u>6,915</u>	<u>2,417</u>	<u>9,332</u>
Balance c/f at 31.03.19	<u>20,469</u>	<u>5,576</u>	<u>26,045</u>
<b>NBV at 31 March 2019</b>	<b><u>117,828</u></b>	<b><u>6,510</u></b>	<b><u>124,338</u></b>
NBV at 31 March 2018	<u>124,743</u>	<u>7,009</u>	<u>131,752</u>

**4. Debtors**

	2019	2018
	£	£
Prepayments	-	1,624
	<u>-</u>	<u>1,624</u>

**5. Creditors**

	2019	2018
	£	£
Trade creditors	3,751	3,818
Utilities	352	536
Accruals	785	650
PAYE liability	2,379	2,549
VAT liability	4,827	5,072
	<u>12,094</u>	<u>12,625</u>

## 6. Staff costs and numbers

	2019	2018
	£	£
Salaries cost	82,855	78,208
	<u>82,855</u>	<u>78,208</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 £699 (2018: £650).

## 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 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 is 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 2019**

**12. Movement in funds**

	Opening balance £	Incoming resources £	(Resources expended) £	Transfers £	Closing balance £
<b>Unrestricted funds</b>					
General Fund	17,275	275,599	(258,806)	(3,490)	30,578
	<b>17,275</b>	<b>275,599</b>	<b>(258,806)</b>	<b>(3,490)</b>	<b>30,578</b>
<b>Designated funds</b>					
Fixed Assets	131,752	-	(10,904)	3,490	124,338
	<b>131,752</b>	<b>-</b>	<b>(10,904)</b>	<b>3,490</b>	<b>124,338</b>
<b>Restricted funds</b>					
BMBC - Junior football pitch	-	12,036	(12,036)	-	-
Big Lottery Fund - Coaching	9,861	-	(7,145)	-	2,716
BMBC - Surveyor costs	780	-	(780)	-	-
	<b>10,641</b>	<b>12,036</b>	<b>(19,961)</b>	<b>-</b>	<b>2,716</b>
<b>TOTAL FUNDS</b>	<b>159,668</b>	<b>287,635</b>	<b>(289,671)</b>	<b>-</b>	<b>157,632</b>

**13. Fund transfers**

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

- £1,750 from the charity's unrestricted funds for the purchase of a tractor for grounds maintenance.
- £1,740 from the charity's unrestricted funds for the purchase of a replacement cash register.

