

REGISTERED COMPANY NUMBER: 09164144 (England and Wales)
REGISTERED CHARITY NUMBER: 1181387

Report of the Trustees and
Unaudited Financial Statements
for the Year Ended 31 August 2022
for
Sives Community Sports Club



KPP Glasgow South Ltd
Chartered Certified Accountants
Unit 3 , Morris Park
Glasgow
G5 0YD

Sives Community Sports Club

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for the Year Ended 31 August 2022

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Sives Community Sports Club

Report of the Trustees
for the Year Ended 31 August 2022

The trustees who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 31 August 2022. 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

Governing document

The charity is controlled by its governing document, a deed of trust, and constitutes a limited company, limited by guarantee, as defined by the Companies Act 2006.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Company number

09164144 (England and Wales)

Registered Charity number

1181387

Registered office

Kendray Playing Fields
Hunningley Lane
Burnsall Grove
Barnsley
S70 3JR

Trustees

H W Smith
R K Henry
R Kilpatrick

Independent Examiner

Brendan McNulty
KPP Glasgow South Ltd
Chartered Certified Accountants
Unit 3 , Morris Park
Glasgow
G5 0YD

Approved by order of the board of trustees on 23rd February 2023 and signed on its behalf by:

Russell Henry
russell henry (Mar 1, 2023 11:40 GMT)

R K Henry - Trustee

Independent Examiner's Report to the Trustees of
Sives Community Sports Club

Independent examiner's report to the trustees of Sives Community Sports Club ('the Company')

I report to the charity trustees on my examination of the accounts of the Company for the year ended 31 August 2022.

Responsibilities and basis of report

As the charity's trustees of the Company (and also its directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

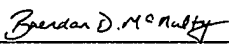
Having satisfied myself that the accounts of the Company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your charity's accounts as carried out under section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5) (b) of the 2011 Act.

Independent examiner's statement

I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe:

1. accounting records were not kept in respect of the Company as required by section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements of section 396 of the 2006 Act 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; or
4. the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities (applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)).

I have no concerns and 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.


Brendan McNulty (Mar 1, 2023 13:58 GMT)

Brendan McNulty
KPP Glasgow South Ltd
Chartered Certified Accountants
Unit 3, Morris Park
Glasgow
G5 0YD

23rd February 2023

Sives Community Sports Club

Statement of Financial Activities
for the Year Ended 31 August 2022

	Notes	Unrestricted fund £	Restricted fund £	31.8.22 Total funds £	31.8.21 Total funds £
INCOME AND ENDOWMENTS FROM					
Donations and legacies		23,355	99,884	123,239	111,823
Charitable activities					
Grants		6,000	26,083	32,083	82,724
Total		<u>29,355</u>	<u>125,967</u>	<u>155,322</u>	<u>194,547</u>
EXPENDITURE ON					
Raising funds	2	7,699	-	7,699	2,142
Charitable activities					
Grants		22,408	197,526	219,934	130,516
Other		<u>71</u>	<u>-</u>	<u>71</u>	<u>84</u>
Total		<u>30,178</u>	<u>197,526</u>	<u>227,704</u>	<u>132,742</u>
NET INCOME/(EXPENDITURE)		(823)	(71,559)	(72,382)	61,805
RECONCILIATION OF FUNDS					
Total funds brought forward		81,069	-	81,069	19,264
TOTAL FUNDS CARRIED FORWARD		<u>80,246</u>	<u>(71,559)</u>	<u>8,687</u>	<u>81,069</u>

The notes form part of these financial statements

Sives Community Sports

Balance Sheet
31 August 2022

	Notes	Unrestricted fund £	Restricted fund £	31.8.22 Total funds £	31.8.21 Total funds £
FIXED ASSETS					
Intangible assets	8	2	-	2	2
Tangible assets	9	<u>22,406</u>	<u>-</u>	<u>22,406</u>	<u>24,921</u>
		22,408	-	22,408	24,923
CURRENT ASSETS					
Stocks	10	217	-	217	225
Cash at bank and in hand		<u>70,520</u>	<u>-</u>	<u>70,520</u>	<u>75,755</u>
		70,737	-	70,737	75,980
CREDITORS					
Amounts falling due within one year	11	<u>(9,407)</u>	<u>(71,551)</u>	<u>(80,958)</u>	<u>(10,334)</u>
NET CURRENT ASSETS		<u>61,330</u>	<u>(71,551)</u>	<u>(10,221)</u>	<u>65,646</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		83,738	(71,551)	12,187	90,569
CREDITORS					
Amounts falling due after more than one year	12	<u>(3,500)</u>	<u>-</u>	<u>(3,500)</u>	<u>(9,500)</u>
NET ASSETS		<u>80,238</u>	<u>(71,551)</u>	<u>8,687</u>	<u>81,069</u>
FUNDS	14				
Unrestricted funds				<u>8,687</u>	<u>81,069</u>
TOTAL FUNDS				<u>8,687</u>	<u>81,069</u>

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 August 2022.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 August 2022 in accordance with Section 476 of the Companies Act 2006.

The trustees acknowledge their responsibilities for

- ensuring that the charitable company keeps accounting records that comply with Sections 386 and 387 of the Companies Act 2006 and
- preparing financial statements which give a true and fair view of the state of affairs of the charitable company as at the end of each financial year and of its surplus or deficit for each financial year in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the charitable company.

The notes form part of these financial statements

Sives Community Sports Club

Balance Sheet - continued

31 August 2022

These financial statements have been prepared in accordance with the provisions applicable to charitable companies subject to the small companies regime.

The financial statements were approved by the Board of Trustees and authorised for issue on 28rd February 2022 and were signed on its behalf by:

russell henry

russell henry (Mar 1, 2023 11:40 GMT)

R K Henry - Trustee.

The notes form part of these financial statements.

Sives Community Sports Club

Notes to the Financial Statements for the Year Ended 31 August 2022

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements of the charitable company, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) '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)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Companies Act 2006. The financial statements have been prepared under the historical cost convention.

Income recognition

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

Expenditure and liabilities

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Goodwill

Goodwill was written off on acquisition. It is being carried at a £2 nominal value.

Tangible fixed assets

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Equipment - 15% on reducing balance

Stocks

Stocks are valued at the lower of cost and net realisable value, after making due allowance for obsolete and slow moving items.

Taxation

The charity is exempt from corporation tax on its charitable activities.

Fund accounting

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes. There are currently no restricted funds being managed by the charity.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

Pension costs and other post-retirement benefits

The charitable company operates a defined contribution pension scheme. Contributions payable to the charitable company's pension scheme are charged to the Statement of Financial Activities in the period to which they relate.

Leasehold property

The leasehold property was acquired by a series of payments settling debts due by the predecessor operator. This is being written off over thirteen years in equal instalments. The lease expires in August 2031.

Sives Community Sports Club

Notes to the Financial Statements - continued
for the Year Ended 31 August 2022

2. RAISING FUNDS

Raising donations and legacies

	31.8.22	31.8.21
	£	£
Support costs	<u>7,699</u>	<u>2,142</u>

3. NET INCOME/(EXPENDITURE)

Net income/(expenditure) is stated after charging/(crediting):

	31.8.22	31.8.21
	£	£
Depreciation - owned assets	<u>2,515</u>	<u>2,529</u>

4. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 August 2022 nor for the year ended 31 August 2021.

Trustees' expenses

There were no trustees' expenses paid for the year ended 31 August 2022 nor for the year ended 31 August 2021.

5. STAFF COSTS

The average monthly number of employees during the year was as follows:

	31.8.22	31.8.21
Employees	<u>6</u>	<u>6</u>

No employees received emoluments in excess of £60,000.

6. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted fund £	Restricted fund £	Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies	111,823	-	111,823
Charitable activities			
Grants	82,724		82,724
Total	<u>194,547</u>	<u>-</u>	<u>194,547</u>
EXPENDITURE ON			
Raising funds	2,142	-	2,142

Notes to the Financial Statements - continued
for the Year Ended 31 August 2022

6. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES - continued

	Unrestricted fund £	Restricted fund £	Total funds £
Charitable activities			
Grants	123,658	6,858	130,516
Other	<u>84</u>	<u>-</u>	<u>84</u>
Total	<u>123,884</u>	<u>6,858</u>	<u>132,742</u>
NET INCOME/(EXPENDITURE)	68,663	(6,858)	61,805
RECONCILIATION OF FUNDS			
Total funds brought forward	12,406	6,858	19,264
TOTAL FUNDS CARRIED FORWARD	<u>81,069</u>	<u>-</u>	<u>81,069</u>

7. CAPITAL ACQUISITION OF LEASEHOLD

In 2019 the charity trustees capitalised £31,780 of payments made to settle debts due by the predecessor operator. The payments were necessary to facilitate the transfer of the lease.

8. INTANGIBLE FIXED ASSETS

	Goodwill £
COST	
At 1 September 2021 and 31 August 2022	<u>59,000</u>
AMORTISATION	
At 1 September 2021 and 31 August 2022	<u>58,998</u>
NET BOOK VALUE	
At 31 August 2022	<u>2</u>
At 31 August 2021	<u>2</u>

Notes to the Financial Statements - continued
for the Year Ended 31 August 2022

9. TANGIBLE FIXED ASSETS

	Short leasehold £	Equipment £	Totals £
COST			
At 1 September 2021 and 31 August 2022	<u>31,780</u>	<u>1,261</u>	<u>33,041</u>
DEPRECIATION			
At 1 September 2021	7,334	786	8,120
Charge for year	<u>2,444</u>	<u>71</u>	<u>2,515</u>
At 31 August 2022	<u>9,778</u>	<u>857</u>	<u>10,635</u>
NET BOOK VALUE			
At 31 August 2022	<u>22,002</u>	<u>404</u>	<u>22,406</u>
At 31 August 2021	<u>24,446</u>	<u>475</u>	<u>24,921</u>

10. STOCKS

	31.8.22 £	31.8.21 £
Stocks	<u>217</u>	<u>225</u>

11. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.8.22 £	31.8.21 £
Other creditors	73,126	1,575
Social security and other taxes	7,033	7,572
Accrued expenses	<u>799</u>	<u>1,187</u>
	<u>80,958</u>	<u>10,334</u>

12. CREDITORS: AMOUNTS FALLING DUE AFTER MORE THAN ONE YEAR

	31.8.22 £	31.8.21 £
Other loans (see note 13)	<u>3,500</u>	<u>9,500</u>

13. LOANS

An analysis of the maturity of loans is given below:

	31.8.22 £	31.8.21 £
Amounts falling due between two and five years:		
Powerleague Fives Ltd	<u>3,500</u>	<u>9,500</u>

Sives Community Sports Club

Notes to the Financial Statements - continued
for the Year Ended 31 August 2022

14. MOVEMENT IN FUNDS

	At 1.9.21 £	Net movement in funds £	At 31.8.22 £
Unrestricted funds			
General fund	81,069	(72,382)	8,687
	<hr/>	<hr/>	<hr/>
TOTAL FUNDS	<u>81,069</u>	<u>(72,382)</u>	<u>8,687</u>

Net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	155,322	(227,704)	(72,382)
	<hr/>	<hr/>	<hr/>
TOTAL FUNDS	<u>155,322</u>	<u>(227,704)</u>	<u>(72,382)</u>

Comparatives for movement in funds

	At 1.9.20 £	Net movement in funds £	At 31.8.21 £
Unrestricted funds			
General fund	12,406	68,663	81,069
Restricted funds			
Coalfields Walking Football	6,858	(6,858)	-
	<hr/>	<hr/>	<hr/>
TOTAL FUNDS	<u>19,264</u>	<u>61,805</u>	<u>81,069</u>

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	194,547	(125,884)	68,663
Restricted funds	-	(6,858)	(6,858)
	<hr/>	<hr/>	<hr/>
TOTAL FUNDS	<u>194,547</u>	<u>(132,742)</u>	<u>61,805</u>

Sives Community Sports Club

Notes to the Financial Statements - continued
for the Year Ended 31 August 2022

14. MOVEMENT IN FUNDS - continued

A current year 12 months and prior year 12 months combined position is as follows:

	At 1.9.20 £	Net movement in funds £	At 31.8.22 £
Unrestricted funds			
General fund	12,406	67,840	80,246
Restricted Funds	6,858	(78,417)	(71,559)
	<hr/>	<hr/>	<hr/>
TOTAL FUNDS	<u>19,264</u>	<u>(10,577)</u>	<u>8,687</u>

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	349,869	(282,029)	67,840
Restricted funds	-	(6,858)	(6,858)
	<hr/>	<hr/>	<hr/>
TOTAL FUNDS	<u>349,869</u>	<u>(288,887)</u>	<u>60,982</u>

15. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31 August 2022.

Sives Community Sports Club

Detailed Statement of Financial Activities
for the Year Ended 31 August 2022

	31.8.22 £	31.8.21 £
INCOME AND ENDOWMENTS		
Donations and legacies		
Sales & hire income	123,239	111,823
Charitable activities		
Grants	<u>32,083</u>	<u>82,724</u>
Total incoming resources	155,322	194,547
EXPENDITURE		
Other trading activities		
Purchases	5,254	283
Depreciation of tangible fixed assets	<u>2,445</u>	<u>2,445</u>
	7,699	2,728
Other		
Depreciation - equipment	71	84
Support costs		
Management		
Wages	76,189	66,913
Pensions	7,475	7,099
Rates	2,099	2,325
Insurance	3,623	2,846
Telephone & postages	833	865
Printing, stationery & adverts	636	660
Heat & light	12,481	9,119
Sundries	910	602
Referees & coaches fees	5,221	10,626
Repairs & cleaning	106,445	21,157
Subscriptions	453	416
Accountancy	1,710	4,475
Legal fees	432	432
Security costs	<u>801</u>	<u>1,681</u>
	219,308	129,216
Finance		
Bank charges & interest	<u>626</u>	<u>714</u>
Total resources expended	<u>227,704</u>	<u>132,742</u>
Net (expenditure)/income	<u>(72,382)</u>	<u>61,805</u>

This page does not form part of the statutory financial statements