

Report of the Trustees and  
Unaudited Financial Statements  
for the Year Ended 31 August 2020  
for  
Sives Community Sports Club



KPP Glasgow South Ltd  
Chartered Certified Accountants  
121 Moffat Street  
Glasgow  
G5 0ND

Sives Community Sports Club

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for the Year Ended 31 August 2020

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Report of the Trustees  
for the Year Ended 31 August 2020

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 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**

**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  
121 Moffat Street  
Glasgow  
G5 0ND

Approved by order of the board of trustees on 26 April 2021 and signed on its behalf by:

Russell Henry  
Russell Henry (May 5, 2021 21:42 GMT+1)

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 2020.

**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 D. McNulty*

Brendan McNulty  
KPP Glasgow South Ltd  
Chartered Certified Accountants  
121 Moffat Street  
Glasgow  
G5 0ND

26 April 2021

Sives Community Sports Club

Statement of Financial Activities  
for the Year Ended 31 August 2020

	Notes	Unrestricted fund £	Restricted fund £	31.8.20 Total funds £	31.8.19 Total funds £
<b>INCOME AND ENDOWMENTS FROM</b>					
Donations and legacies		77,955	-	77,955	103,947
<b>Charitable activities</b>					
Grants					
		48,574	6,858	55,432	-
<b>Total</b>		126,529	6,858	133,387	103,947
<b>EXPENDITURE ON</b>					
Raising funds	2	107,179	-	107,179	94,951
Other		99	-	99	116
<b>Total</b>		107,278	-	107,278	95,067
<b>NET INCOME</b>		19,251	6,858	26,109	8,880
<b>RECONCILIATION OF FUNDS</b>					
Total funds brought forward		(6,845)	-	(6,845)	(15,725)
<b>TOTAL FUNDS CARRIED FORWARD</b>		12,406	6,858	19,264	(6,845)

The notes form part of these financial statements

Sives Community Sports Club

Balance Sheet  
31 August 2020

	Notes	Unrestricted fund £	Restricted fund £	31.8.20 Total funds £	31.8.19 Total funds £
<b>FIXED ASSETS</b>					
Intangible assets	7	2	-	2	2
Tangible assets	8	27,450	-	27,450	29,993
		<u>27,452</u>	<u>-</u>	<u>27,452</u>	<u>29,995</u>
<b>CURRENT ASSETS</b>					
Stocks	9	225	-	225	225
Cash at bank and in hand		13,614	6,858	20,472	100
		<u>13,839</u>	<u>6,858</u>	<u>20,697</u>	<u>325</u>
<b>CREDITORS</b>					
Amounts falling due within one year	10	(13,385)	-	(13,385)	(16,165)
		<u>454</u>	<u>6,858</u>	<u>7,312</u>	<u>(15,840)</u>
<b>NET CURRENT ASSETS</b>					
		27,906	6,858	34,764	14,155
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>					
<b>CREDITORS</b>					
Amounts falling due after more than one year	11	(15,500)	-	(15,500)	(21,000)
		<u>12,406</u>	<u>6,858</u>	<u>19,264</u>	<u>(6,845)</u>
<b>NET ASSETS</b>					
<b>FUNDS</b>	13				
Unrestricted funds				12,406	(6,845)
Restricted funds				6,858	-
				<u>19,264</u>	<u>(6,845)</u>
<b>TOTAL FUNDS</b>					

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 August 2020.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 August 2020 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 2020

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 26 April 2021 and were signed on its behalf by:

Russell Henry  
Russell Henry (May 5, 2021 21:42 GMT+1)

R K Henry - Trustee

Notes to the Financial Statements  
for the Year Ended 31 August 2020

**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.



Notes to the Financial Statements - continued  
for the Year Ended 31 August 2020

**2. RAISING FUNDS**

**Raising donations and legacies**

	31.8.20	31.8.19
	£	£
Support costs	101,225	86,071
	<u>          </u>	<u>          </u>

**3. NET INCOME/(EXPENDITURE)**

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

	31.8.20	31.8.19
	£	£
Depreciation - owned assets	2,543	2,561
	<u>          </u>	<u>          </u>

**4. TRUSTEES' REMUNERATION AND BENEFITS**

There were no trustees' remuneration or other benefits for the year ended 31 August 2020 nor for the year ended 31 August 2019.

**Trustees' expenses**

There were no trustees' expenses paid for the year ended 31 August 2020 nor for the year ended 31 August 2019.

**5. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES**

	Unrestricted fund £	Restricted fund £	Total funds £
<b>INCOME AND ENDOWMENTS FROM</b>			
Donations and legacies	103,947	-	103,947
<b>EXPENDITURE ON</b>			
Raising funds	94,951	-	94,951
Other	116	-	116
<b>Total</b>	<u>95,067</u>	<u>-</u>	<u>95,067</u>
<b>NET INCOME</b>	<u>8,880</u>	<u>-</u>	<u>8,880</u>
<b>RECONCILIATION OF FUNDS</b>			
Total funds brought forward	(15,725)	-	(15,725)
<b>TOTAL FUNDS CARRIED FORWARD</b>	<u>(6,845)</u>	<u>-</u>	<u>(6,845)</u>

Notes to the Financial Statements - continued  
for the Year Ended 31 August 2020

**6. 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.

**7. INTANGIBLE FIXED ASSETS**

	Goodwill £
<b>COST</b>	
At 1 September 2019 and 31 August 2020	59,000
<b>AMORTISATION</b>	
At 1 September 2019 and 31 August 2020	58,998
<b>NET BOOK VALUE</b>	
At 31 August 2020	2
At 31 August 2019	2

**8. TANGIBLE FIXED ASSETS**

	Short leasehold £	Equipment £	Totals £
<b>COST</b>			
At 1 September 2019 and 31 August 2020	31,780	1,261	33,041
<b>DEPRECIATION</b>			
At 1 September 2019	2,445	603	3,048
Charge for year	2,444	99	2,543
At 31 August 2020	4,889	702	5,591
<b>NET BOOK VALUE</b>			
At 31 August 2020	26,891	559	27,450
At 31 August 2019	29,335	658	29,993

**9. STOCKS**

	31.8.20 £	31.8.19 £
Stocks	225	225

Notes to the Financial Statements - continued  
for the Year Ended 31 August 2020

**10. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	31.8.20	31.8.19
	£	£
Bank loans and overdrafts (see note 12)	6,858	2,462
Credit card creditor	-	1,901
Other creditors	934	3,370
Social security and other taxes	4,877	5,366
Accrued expenses	716	3,066
	<u>13,385</u>	<u>16,165</u>

**11. CREDITORS: AMOUNTS FALLING DUE AFTER MORE THAN ONE YEAR**

	31.8.20	31.8.19
	£	£
Other loans (see note 12)	<u>15,500</u>	<u>21,000</u>

**12. LOANS**

An analysis of the maturity of loans is given below:

	31.8.20	31.8.19
	£	£
Amounts falling due within one year on demand:		
Bank overdrafts	<u>6,858</u>	<u>2,462</u>
Amounts falling due between two and five years:		
Powerleague Fives Ltd	<u>15,500</u>	<u>21,000</u>

**13. MOVEMENT IN FUNDS**

	At 1.9.19	Net movement in funds	At 31.8.20
	£	£	£
<b>Unrestricted funds</b>			
General fund	(6,845)	19,251	12,406
<b>Restricted funds</b>			
Coalfields Walking Football	-	6,858	6,858
<b>TOTAL FUNDS</b>	<u>(6,845)</u>	<u>26,109</u>	<u>19,264</u>

Notes to the Financial Statements - continued  
for the Year Ended 31 August 2020

**13. MOVEMENT IN FUNDS - continued**

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

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	126,529	(107,278)	19,251
<b>Restricted funds</b>			
Coalfields Walking Football	6,858	-	6,858
<b>TOTAL FUNDS</b>	<u>133,387</u>	<u>(107,278)</u>	<u>26,109</u>

**Comparatives for movement in funds**

	At 1.9.18 £	Net movement in funds £	At 31.8.19 £
<b>Unrestricted funds</b>			
General fund	(15,725)	8,880	(6,845)
<b>TOTAL FUNDS</b>	<u>(15,725)</u>	<u>8,880</u>	<u>(6,845)</u>

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

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	103,947	(95,067)	8,880
<b>TOTAL FUNDS</b>	<u>103,947</u>	<u>(95,067)</u>	<u>8,880</u>

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

	At 1.9.18 £	Net movement in funds £	At 31.8.20 £
<b>Unrestricted funds</b>			
General fund	(15,725)	28,131	12,406
<b>Restricted funds</b>			
Coalfields Walking Football	-	6,858	6,858
<b>TOTAL FUNDS</b>	<u>(15,725)</u>	<u>34,989</u>	<u>19,264</u>

Notes to the Financial Statements - continued  
for the Year Ended 31 August 2020

**13. MOVEMENT IN FUNDS - continued**

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 £
<b>Unrestricted funds</b>			
General fund	230,476	(202,345)	28,131
<b>Restricted funds</b>			
Coalfields Walking Football	6,858	-	6,858
<b>TOTAL FUNDS</b>	<u>237,334</u>	<u>(202,345)</u>	<u>34,989</u>

**14. RELATED PARTY DISCLOSURES**

There were no related party transactions for the year ended 31 August 2020.

Sives Community Sports Club

Detailed Statement of Financial Activities  
for the Year Ended 31 August 2020

	31.8.20 £	31.8.19 £
<b>INCOME AND ENDOWMENTS</b>		
<b>Donations and legacies</b>		
Sales & hire income	77,955	103,947
<b>Charitable activities</b>		
Grants	55,432	-
<b>Total incoming resources</b>	133,387	103,947
<b>EXPENDITURE</b>		
<b>Other trading activities</b>		
Purchases	3,509	6,435
Depreciation of tangible fixed assets	2,445	2,445
	5,954	8,880
<b>Other</b>		
Depreciation - equipment	99	116
<b>Support costs</b>		
<b>Management</b>		
Wages	47,485	43,743
Pensions	4,154	3,859
Rates	1,946	2,526
Insurance	3,345	2,738
Telephone & postages	1,203	1,383
Printing, stationery & adverts	678	504
Heat & light	11,781	16,834
Sundries	1,733	148
Referees & coaches fees	2,795	4,656
Travelling expenses	159	169
Repairs & cleaning	21,347	3,392
Security costs	778	2,200
Subscriptions	466	257
Accountancy	2,505	1,710
Legal fees	432	432
	100,807	84,551
<b>Finance</b>		
Bank charges & interest	418	847
Bank loan interest	-	113
Credit card charges & interest	-	560
	418	1,520
<b>Total resources expended</b>	107,278	95,067
<b>Net income</b>	26,109	8,880

This page does not form part of the statutory financial statements