Kiveton Park and Wales Community Development Trust

Financial statements for the year for the period ended 31st March 2026

Charity number: 1075184

Company number: 3298583

Voluntary Action Rotherham

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Kiveton Park and Wales Community Development Trust
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Kiveton Park and Wales Community Development Trust
Legal and Administrative details

Charity number	1075184
Company number	3298583
Directors (Trustees)	Kerry Lowe Carolynn Ogden Dominic Beck Janine Gray (Appointed October 2025)
Registered office	Old Colliery Offices Colliery Road Kiveton Park Sheffield S26 6LR
Bankers	Virgin Money 66 Fargate Sheffield S1 2HE
Independent examiner	Melvyn Revitt Voluntary Action Rotherham Ltd Community Accountancy The Spectrum Coke Hill Rotherham S60 2HX

Kiveton Park and Wales Community Development Trust
Trustees' Annual Report (incorporating the Directors' Report)
for the year ended 31st March 2026

The trustees, who are also directors of the charity for the purposes of the Companies Act, submit their annual report and financial statements for the year ended 31st March 2026.

Structure, governance and management
The organisation is a charitable company limited by guarantee, incorporated on 2nd June 1997 and registered as a charity on 21st April 1999. The company was established under a memorandum of association which established the objects and powers of the charitable company and is governed under the articles of association. In the event of the company being wound up trustees are required to contribute £1 only.

Recruitment & appointment of trustees
The trustees are known as Members of the Management Committee.
There are no formal rules within our memorandum or articles for the rotation of trustees. Trustees normally stand for re-election at the AGM and any vacant positions may be filled by co-option throughout the year.

Due to the level of contact with vulnerable groups and the fiduciary duty of trustees we ask that new trustees, as with new staff, agree to a DBS check.

Trustee induction & training
New trustees are invited to attend a short induction training session following the AGM or at other appropriate times throughout the year. This is usually led by the Chair of the Management Committee and the new trustees are given an induction pack to include:
- The responsibilities of Management Committee members
- The Trust handbook that sets out the operational framework for the Company
- A copy of the meorandum and articles of association
- The Charity Commission's publication - "The Essential Trustee"
- The latest published accounts
- A skills checklist to identify appropriate training

In addition to this, any appropriate training is identified throughout the year and trustees are encouraged to attend.

Risk management
The Trust has established 3 sub groups to report to the full Management Committee on the key issues of Human Resources, Finances and Policy and Planning. In each of these areas risks are reviewed and policies set in place to minimise those risks. Risk assessments are carried out of any event or new activity undertaken.

Organisational structure
The Trust has a Management Committee of up to 12 members who meet at least monthly and are responsible for the strategic direction and policy of the charity. At present the committee has 4 members as itemised on page 3.

During the year ending 31 March 2026, the Trust employed the following part-time members of staff:
Laura Hickey - Trust Manager
Cheryl Thompson - Finance Officer
Kim Warner - Social Prescribing Officer
Megan Higgins - Admin & Marketing
Michelle Schofield - House Keeper and Community Fridge Coordinator
Patrick Wallace - Facilities Coordinator

Kiveton Park and Wales Community Development Trust
Trustees' Annual Report (incorporating the Directors' Report)
for the year ended 31st March 2026

Objectives and activities

The objective of the Trust is to promote any charitable purpose for the benefit of the residents of the parish of Kiveton Park and Wales. A number of projects, activities and enterprise take place in furtherance of this:

- Community enterprise development
- Sporting activities
- Social prescribing
- Lunch clubs for the elderly
- Consultation and support for community groups
- Liaison on behalf of the community with key agencies e.g. The Land Trust and Sheffield City Region

The representation of local organisations is an essential part of maintaining links within the community and developing appropriate strategy.

At a national level, we are members of Locality, an umbrella organisation for community development trusts.

The organisation always keeps abreast of national and local government policy which impacts on the regeneration of our community.

Public Benefit Statement

In planning our activities in the year we kept in mind the Charity Commission's guidance on public benefit.

The main focus of the Trust is to enhance life in the community through recreational and leisure time activities. Also to provide certain services for the community at a minimal cost to them. The beneficiaries cover a wide spectrum from infants to senior citizens.

Achievements and performance

The Trust is in a position to cover all core running costs secured from social enterprise. The Sports facility is fully booked evenings and weekends for the next 12 months.

Throughout the year April 25 - March 26 the charity has progressed structurally and in terms of achieving & expanding delivery outcomes.

The reprofiling of the Yorkshire & Humberside Lottery funding proved to be successful by successfully acquiring Reaching Communities Funding which created a sustainable grant aid income source of £150k to run from 2024-27.

This funding revenue has provided a significant upgrade by delivering a wider comprehensive range of Social Prescribing activities. Structurally the Yorkshire & Humber Lottery funding panel were happy to recommend that the post of Charity Manager be funded from the bid providing the funding strategy to continue growing the charities sustainability throughout the period and beyond. During 25-26 KPWCDT has also successfully expanded its range to incorporate a Community Fridge which is supported by a Community Fridge Co-ordinator which is funded by a Hubbub grant. The Football Pitch hire system has been transformed from an outdated bookings and payment system to a fully automated on-line booking system which has increased access to and hire of the pitches resulting in an increase in unrestricted funding income. We have also extended our reach by introducing our new Family Hub to target the younger demographic within the community this has secured restricted funding via RMBC, Greencore and Welcome Break.

Funding covered startup costs including refurbishment to the extension of the building and also covered CORE costs including and not limited to our new Family Hub Coordinator role.

Unrestricted funding generation should be reflected in 26-27 accounts as we continue to grow the Family Hub and its participation levels.

Financial position

The financial statements are set out in pages 9 to 18.

The total funds at the year-end stand at £756,537 (2025: £719,970). Funds consist of fixed assets to the value of £472,006 (2025: £463,666), balances remaining on restricted funding of £45,286 (2025: £31,410) and a general reserve of £264,751 (2025: £232,561).

Kiveton Park and Wales Community Development Trust
Trustees' Annual Report (incorporating the Directors' Report)
for the year ended 31st March 2026

Principal funding sources

The Trust is financially self-sustained, receiving most of its income from charitable activities such as the Sport Park and rental income. Funding is applied for, as appropriate for specific projects and initiatives.

Reserves policy

It is the Trust's policy to retain between 3 and 6 months running costs in reserve. This would be to cover any staff redundancies and wind down costs in the event of the closure of the of the charity.

At the end of 31 March 2026, the general reserve excluding investments in fixed assets stands at £239,245 (2025: £225,512).

Plans for future periods

We will be looking to further expand and extend our successful Social Prescribing Hub

We will also be using grant-aided funding to utilise our sports facility to offer more sport-based activities particularly for young people, schools, women and girls.

Trustees' responsibilities statement

The trustees are also directors for the purposes of company law. Company law requires the trustees to prepare financial statements for each financial year which give a true and fair view of the statement of affairs of the charitable company at the end of the year and of surplus or deficit for that period. In preparing those financial statements, the trustees are required to: select suitable accounting policies and then apply them on a consistent basis, making judgements and estimates that are prudent and reasonable. The directors must also prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitble company will continue in business.

The trustees are responsible for keeping proper accounting records which disclose, with reasonable accuracy at any time, the financial position of the charitable company, and enable them to ensure that the financial statements comply with the Companies Act 2006. The trustees are also responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps for the prevention and detection of fraud or other irregularities.

The trustees declare that they have approved the trustees' annnual report above.

Signed on behalf of the charity's trustees:

Signed: Date: 23/10/2026

Name:
Trustee

Independent examiners report to the trustees of Kiveton Park and Wales Community Development Trust

I report to the charity trustees on my examination on the accounts of the charitable company for the year ended 31 March 2026.

Responsibilities and basis for report

As trustees of the charitable 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 charitable 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 charitable 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 (FRS102).

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.

Signed: M. Revitt Date: 26/10/26

Melvyn Revitt
Voluntary Action Rotherham Ltd
Community Accountancy
The Spectrum, Coke Hill
Rotherham
S60 2HX

Kiveton Park and Wales Community Development Trust
Statement of financial activities
for the year ended 31st March 2026

	Notes	Unrestricted Funds	Restricted Funds	2026 Total	Unrestricted Funds	Restricted Funds	2025 Total
INCOMING RESOURCES		£	£	£	£	£	£
Donations and legacies	2	1,352	1,400	2,752	6,914	50	6,964
Charitable activities	3	163,499	107,391	270,890	154,075	63,093	217,168
Total incoming resources		**164,851**	**108,791**	**273,642**	160,989	63,143	224,132
EXPENDED RESOURCES							
Charitable activities	4	142,161	94,915	237,076	130,646	74,440	205,086
Total expended resources		**142,161**	**94,915**	**237,076**	130,646	74,440	205,086
Net (expenditure) / income		**22,690**	**13,876**	**36,566**	30,343	(11,297)	19,046
Premises revaluation gain		-	-	-	-	-	-
Transfers between funds				-	-	-	-
Net movement in funds		**22,690**	**13,876**	**36,566**	30,343	(11,297)	19,046
Total funds brought forward		688,561	31,411	719,972	658,218	42,708	700,926
Total funds carried forward		**711,251**	**45,287**	**756,538**	688,561	31,411	719,972

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

The activities of the charitable company are classed as continuing.

Kiveton Park and Wales Community Development Trust
Balance sheet
as at 31st March 2026

	Notes	2026 £	2025 £
Fixed Assets			
Tangible fixed assets	5	472,006	463,666
		472,006	463,666
Current Assets			
Debtors	8	6,429	6,272
Cash and short term deposits		297,237	265,305
		303,666	271,577
Current liabilities			
Creditors - amounts due within one year	9	(19,135)	(15,273)
Net current assets		284,531	256,304
Net assets		**756,537**	719,970
Represented by:			
Unrestricted funds		264,751	232,561
Donation reserve		446,500	456,000
Restricted funds	12	45,286	31,410
Total funds		**756,537**	719,970

The notes on the following pages form part of these financial statements.

For the period ended 31st March 2024, the charitable company was entitled to the audit exemption under section 477 of the Companies Act 2006 relating to small companies.

The members have not required the company to obtain an audit in accordance with section 476 of the Companies Act 2006.

The directors/trustees acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and for the preparation of accounts.

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

The trustees declare that they have approved the financial statements.

Signed on behalf of the trustees.

Signed: Dominic Beck Date: 23/10/2026

Name: _____
Trustee

Kiveton Park and Wales Community Development Trust
Notes to the financial statements
for the year ended 31st March 2026

1 Accounting policies

Basis of preparation

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 (FRS 102) (effective from 1 January 2019) - (Charities SORP (FRS102)) and the Companies Act 2006.

The charity meets the definition of a public benefit entity under FRS 102.

Assets and liabilities are initially recognised at historical cost or transaction value, unless otherwise stated in the relevant accounting policy note(s).

Going concern note

The financial statements have been prepared on a going concern basis. The trustees have considered the level of funds held and the expected level of income and expenditure for the 12 months following the authorising of these financial statements and consider the going concern basis appropriate.

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.

No amount is included in the financial statements for volunteer time in line with the SORP (FRS102).

Income from rents is accounted for during the period to which the room or office was hired.

Grant income is deferred if the period the monies relate to is specified or indicated by the funder.

Fund accounting

Incoming resources that may be applied for the charities general purposes are treated as unrestricted incoming resources and are credited to the unrestricted funds. Where a donation or grant is required to be used for a specific purpose, the amount concerned is treated as restricted income and is credited to the appropriate restricted fund.

The donation reserve is made up of the net book value of the Old Colliery Offices which was donated to the charity back in 2013 and re-valued in 2017 and 2023.

2 INCOMING RESOURCES	Unrestricted	Restricted	2026	2025
Income from donations and legacies	**Funds**	**Funds**	**£**	**£**
General donations	1,352	1,400	2,752	6,964
	1,352	1,400	2,752	6,964

Donations & legacies in 2025 was attributed to £6,914 to unrestricted funds and £50 to restricted funds.

3 INCOMING RESOURCES	Unrestricted	Restricted	2026	2025
Income from charitable activities	**Funds**	**Funds**	**£**	**£**
Sports Park income	77,655	-	77,655	67,468
Rental income	44,476		44,476	47,029
Refreshments income	13,031	-	13,031	8,668
Community Fridge	10,047	-	10,047	-
Other income	14,741		14,741	16,157
Transfer fund amendments (see note 12)	3,549 -	3,549	-	-
Grants				
National Lottery Funding		49,733	49,733	50,346
Social Prescribing Service, VAR		46,111	46,111	8,000
Building Recovery in Communities		5,000	5,000	5,000
Community Fridge		5,000	5,000	7,000
Gardening Group			-	3,500
RMBC Ward			-	2,500
SYCF - Loscar Wind Farm			-	1,500
Football Foundation		5,096	5,096	-
	163,499	107,391	270,890	217,168

Income received from charitable activities was £270,890 (2025: £217,168) of which £163,499 (2025: £154,075) was attributable to unrestricted funds and £107,391 (2025: £63,093) was attributable to restricted funds.

Resources Expended
All expenditure is included on an accruals basis and has been classified under headings that aggregate all costs related to the category. Expenditure is recognised where there is a legal or constructive obligation to make payments to third parties, it is probable that the settlement will be required and the amount of the obligation can be measured reliably.

Charitable activities include expenditure on resources applied by the charity in undertaking work to meet its charitable objectives. This includes both the direct costs and support costs relating to these activities.

Tangible fixed assets
All items of capital expenditure below £500 are written off as incurred.

Depreciation is calculated to write down the cost or valuation, less estimated residual value, of all tangible fixed assets over their expected useful lives on the following basis:

Buildings	straight line over 50 years
Fixtures, fittings & equipment	15% reducing balance
Office equipment	25% reducing balance

Support cost allocation
Support costs are those that assist the work of the charity but do not directly represent charitable activities and include the cost of governance and administrative payroll costs. They are incurred directly in support of expenditure on the objects of the charity.

Debtors and creditors receivable/payable within one year
Debtors and creditors with no stated interest rate and receivable or payable within one year are recorded at transaction price. Any losses arising from impairment are recognised in expenditure.

Provisions
Provisions are recognised when the charity has an obligation at the balance sheet date as a result of a past event, it is probable that an outflow of economic benefit will be required in settlement and the amount can be reliably measured.

Pension costs and other post-retirement benefits
The charity operates a defined contribution pension scheme. Pension costs charged to the Statement of Financial Activities represent the contributions payable by the charity in the year.

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

4 Expenditure on charitable activities		Unrestricted Funds	Restricted Funds	2026 £	2025 £
Staff costs	6	48,592	41,672	90,264	75,965
Gas and electric		16,740	-	16,740	17,656
Premises costs		23,756	12,468	36,224	37,863
Casual wages		13,750	-	13,750	8,828
Family Hub Equipment		-	12,943	12,943	-
Provision for depreciation		14,002		14,002	11,353
Insurance		3,178		3,178	3,918
Rent and rates		1,964	4,500	6,464	7,879
Consultancy fees		-	15,197	15,197	19,922
Membership & subscriptions		2,002	408	2,410	1,917
Food & refreshments		5,719	4,611	10,330	6,588
Professional & legal fees		2,720	37	2,757	2,579
Increase in provision for bad debts		-	-	-	- 1,376
Printing, postage & stationery		1,029	55	1,084	1,175
Telephone and internet		1,588		1,588	1,321
IT support & maintenance		2,988	408	3,396	4,215
Bank charges		1,157		1,157	592
Activities		135		135	615
Website		594	600	1,194	477
Sports equipment		24	235	259	213
Travel & volunteer expenses		308	959	1,267	38
General office costs		459	23	482	254
Advertising		694	100	794	2,039
Staff training and expenses		444	699	1,143	-
Other expenses		318	-	318	1,055
		142,161	94,915	237,076	205,086

Expenditure on charitable activities was £237,076 (2025:205,086) of which £142,161 (2025: £130,646) was attributable to unrestricted funds and £94,915 (2025: £74,440) was attributable to restricted funds.

5 Tangible fixed assets	Buildings	Fixture, fittings & equipment	Office equipment	2026 Total
Cost or revaluation	**£**	**£**	**£**	**£**
At 1 April 2025	475,000	25,136	1,226	501,362
Additions	-	22,342	-	22,342
Disposals	-	-	-	-
Revaluation	-	-	-	-
At 31 March 2026	**475,000**	**47,478**	**1,226**	**523,704**
Depreciation				
At 1 April 2025	19,000	17,470	1,226	37,696
Charge this period	9,500	4,502	-	14,002
Disposals	-	-	-	-
Revaluation	-	-	-	-
At 31 March 2026	**28,500**	**21,972**	**1,226**	**51,698**
Net Book Value				
as at 31 March 2026	**446,500**	**25,506**	**-**	**472,006**
as at 31 March 2025	456,000	7,666	-	463,666

The Old Colliery Offices building included in freehold land and buildings has been revalued at £475,000. This is based upon a valuation completed on 9 October 2023 by a firm of independent valuers, Commercial Property Rotherham Ltd.

6 Staff costs and numbers	2026	2025
	£	£
Wages and salaries	87,002	73,628
Employers National Insurance	8,612	3,801
Employers allowance	(8,612)	(3,801)
Employer pension	3,262	2,337
	90,264	75,965

No person received emoluments of more than £60,000 in the year.

7 Trustees, remuneration, benefits and expenses

Trustees received no remuneration or expenses in this period other than those reimbursed for volunteering duties (2025: none)

8 Debtors	**2026** **£**	**2025** **£**
Debtors	3,528	4,385
less provision for doubtful debts	-	(836)
Prepayment	2,901	2,723
	6,429	6,272

9 Creditors - amounts due within one year

	£	**£**
Creditors	10,353	4,649
Accruals	4,120	3,437
Deferred income	4,662	7,187
	19,135	15,273

10 Related party transactions

The Trust continues to receive a grant from the Social Prescribing Service which is a project within Voluntary Action Rotherham from where the Community Accountancy service operates. This is not considered to be a conflict of interest due to the reporting lines in place with VAR. The grant received within the year was £110,940 (see Note 12).

One trustee is also director for the trading company Kiveton Creative the profits from this company are donated to the Charity.

11 Independent examination

The following fees were paid to the independent examiners organisation:

	2026 **£**	**2025** **£**
Accounts preparation and independent examination	960	875
Payroll bureau	547	439
QuickBooks set up and licence	372	300
	1879	1614

12 Movement in restricted funds

Restricted funds	Opening Balance 01/04/25	Incoming Resources	Resources Expended	Transfers	Closing Balance 31/03/26
	£	£	£	£	£
Warm Bank	3,549			- 3,549	-
Community Fridge	3,739	5,000	4,923		3,816
Gardening Group	2,106		1,214		892
Social Prescribing Service, VAR	203	8,800	8,953		50
Yorkshire & Humber Lottery Fund 2023	861				861
RMBC	151				151
Andys Man Club		400			400
BRiC Grant, VAR	4,720	5,000	5,508		4,212
Yorkshire & Humber Lottery Fund	16,081	49,733	49,474		16,340
Family Hubs, VAR	-	38,311	19,747		18,564
Football Foundation	-	5,096	5,096		-
	31,410	112,340	94,915	- 3,549	45,286

Community Fridge - this has taken over from our food bank, which we no longer run. We collect short dated food of various descriptions late at night from Supermarkets in the area. This all goes into our community fridge and member of the community can access this food for free.

Gardening Group - this is in conjunction with funding from the local GP's surgery as part of part of our social prescribing program.

Social Prescribing Service, VAR - this helps to provides a community hub service to the people of Kiveton and surrounding areas.

The Yorkshire and Humber Big Lottery 2023 - provided towards staff cost and general running expenses towards the Social Prescribing Service.

RMBC Ward Grant - Funding given for Christmas Party and Wreath making workshop

BRiC Grant - Funding is provided by RMBC via Voluntary Action Rotherham to support groups who are affected by alcohol and substance abuse.

The Yorkshire and Humber Big Lottery - The programme provides sessions to help participants to improve their health and mental wellbeing.

Andy's Man Club -funding to cover room hire for mens mental health group

Family Hubs - to launch new family hub for KPWCDT and pay for Family Hub Coordinator Role

Football Foundation - Funding to pay for new maintenance equipment for the 3G football pitch

13 Analysis of net assets between funds

As at 31 March 2026	Unrestricted funds £	Donation reserve £	Restricted funds £	Total funds £
Tangible fixed assets	25,506	446,500		472,006
Current assets	258,380	-	45,286	303,666
Current liabilities	(19,135)	-	-	(19,135)
	264,751	446,500	45,286	756,537

As at 31 March 2025	Unrestricted funds £	Donation reserve £	Restricted funds £	Total funds £
Tangible fixed assets	7,048	456,000	618	463,666
Current assets	240,785	-	30,792	271,577
Current liabilities	(15,273)	-	-	(15,273)
	232,560	456,000	31,410	719,970

14 Subsidiary undertaking

The charity has no subsidiary undertaking