

WEST SELBY MINER'S WELFARE SCHEME

REPORT AND FINANCIAL STATEMENTS

Year ended: 31 March 2022

Charity no: 1006855

TRUSTEES' REPORT
31 March 2022

The trustees present their annual report and financial statements of the charity for the year ended 31 March 2022. The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the accounts and comply with the charity's trust deed, the Charities Act 2011 and Accounting and the Charities Statement of Recommended Practice (second edition) and Financial Reporting Standard FRS 102.

OUR PURPOSES AND ACTIVITIES

The objective of the charity is the provision of a welfare institute for the benefits of the inhabitants (and in particular but not exclusively, such of the said inhabitants as are members of the mining community) of the area of benefit without distinction of political, religious or other opinions with the object of improving the conditions of life for the inhabitants.

The charity continued to receive income during the year from the hire of its facilities.

In planning our activities for the year we kept in mind the Charity Commission's guidelines on public benefit at our trustee meetings. We welcome all to participate in our activities.

ACHIEVEMENTS AND PERFORMANCE

All facilities were fully open during the year following the end of the pandemic and the trustees were pleased with the usage of the AstroTurf facility by the various sections affiliated to the club.

Expenditure of £2,208 was incurred in carrying out on property improvements during the year to ensure our infrastructure continued to be maintained to a high standard.

A mower, at a cost of £6,000, was bought during the year.

The Development Account Restricted Fund monies are monies set aside to maintain the AstroTurf surface. During the year a further £2,185 was added to Development Account bank balance.

FINANCIAL REVIEW

The charity had net income in the year of £30,045 on unrestricted funds.

Principal Funding Sources

The charity continues to be funded by two principal funding sources:

AstroTurf facility

The new AstroTurf pitch provides the charity with the majority of its income. The facility is rented out to associated clubs based at Thorpe Willoughby Sports Association and members of the public. A pricing structure has been established and will be reviewed annually at the charity's AGM.

Function Room

The function room is rented out to associated clubs based at Thorpe Willoughby Sports Association, members of the public and commercial businesses. The pricing structure is reviewed annually at the charity's AGM.

Investment powers and policy

The Trustees retain the power to invest in the facilities of the charity to ensure they are maintained to a standard which ensures compliance with Health and Safety requirements. The Trustees will develop a long-term strategy to ensure the facilities are maintained and enhanced to meet the needs of future users.

TRUSTEES' REPORT
31 March 2022**Reserves Policy and Going Concern**

The reserves policy reflects the wish to maintain financial stability so that we can continue to meet the costs of repairs and maintenance.

The trustees consider that there are no material uncertainties about the charitable company's ability to continue as a going concern.

PLANS FOR FUTURE PERIODS

The trustees will continue to ensure the facilities are maintained and upgraded so that they continue to meet the needs of their users.

REFERENCE AND ADMINISTRATIVE INFORMATION

Charity Name: West Selby Miner's Welfare Scheme

Charity Registration Number: 1006855

Registered Office 30 Wood Close
Thorpe Willoughby
Selby
YO8 9PU

Trustees

The Trustees who have served during the year are:

M Hunt (Deceased 31 August 2022)

M Rodger

K Rushby

S Ruston

Accountants

O'Brien & Co

Chartered Accountants

31A Finkle Street

Selby

YO8 4DT

Bankers

NatWest

Tadcaster

LS24 9AH

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing Document: The Charity is governed by a Scheme dated 19 October 2005.

Constitution: The Charity is established as an unincorporated association.

Appointment of Trustees: The trustees are elected at the Annual General Meeting.

TRUSTEES' REPORT
31 March 2022**STRUCTURE, GOVERNANCE AND MANAGEMENT(continued)****Trustee Induction and Training**

Trustee induction is supported by CISWO, who ensure new Trustees are made fully aware of their responsibilities as Trustees.

Organisation

The charity had a Board of Trustees with 4 members (now currently 3) who meet on a monthly basis and are responsible for the strategic direction and policy of the charity.

Pay Policy

None of our trustees receive remuneration or other benefit from their work with the charity. The charity has no paid employees.

Risk Management

The Board continue to review the major risks to the charity and report updates to the monthly Trustee meetings as required

TRUSTEES' RESPONSIBILITIES IN RELATION TO THE FINANCIAL STATEMENTS

The charity trustees are responsible for preparing a trustees' annual report and financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

The law applicable to charities in England and Wales requires the charity trustees to prepare financial statements for each year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources, of the charity for that period. In preparing the financial statements, the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the applicable 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 business.

The trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charity and to enable them to ensure that the financial statements comply with the Charities Act 2011, the applicable Charities (Accounts and Reports) Regulations, and the provisions of the Trust deed. They are also responsible for safeguarding the assets of the charity and taking reasonable steps for the prevention and detection of fraud and other irregularities.

Approved by the trustees on 31 October 2022 and signed on their behalf by:



S Ruston
Trustee

STATEMENT OF FINANCIAL ACTIVITIES
For the year ended 31 March 2022

	Note	Unrestricted Funds 2022 £	Restricted Funds 2022 £	Total Funds 2022 £	Total Funds 2021 £
INCOME					
Income from Charitable Activities	2	53,308	4,380	57,688	22,760
Total Income		<u>53,308</u>	<u>4,380</u>	<u>57,688</u>	<u>22,760</u>
EXPENDITURE					
Costs of Raising Funds		0	0	0	0
Expenditure on Charitable Activities	3	23,263	34,742	58,005	53,546
Total Expenditure		<u>23,263</u>	<u>34,742</u>	<u>58,005</u>	<u>53,546</u>
Net (expenditure) / income for the Year		30,045	(30,362)	(317)	(30,786)
TRANSFERS BETWEEN FUNDS					
		<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Net (expenditure) / income and net movement in funds for the year		30,045	(30,362)	(317)	(30,786)
RECONCILIATION OF FUNDS					
FUND BALANCES B/F		34,462	250,907	285,369	316,155
FUND BALANCES C/F	11	<u>64,507</u>	<u>220,545</u>	<u>285,052</u>	<u>285,369</u>

The notes on pages 6 to 10 form part of these financial statements.

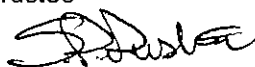
BALANCE SHEET
31 March 2022

		2022		2021	
	note	£	£	£	£
FIXED ASSETS					
Tangible Assets	8		135,251		162,998
CURRENT ASSETS					
Debtors	9		0		1,512
Cash at bank & in hand			151,108		121,639
			<u>151,108</u>		<u>123,151</u>
CREDITORS: amounts falling due within one year	10		<u>1,307</u>		<u>780</u>
NET CURRENT ASSETS			149,801		122,371
TOTAL ASSETS LESS CURRENT LIABILITIES			<u>285,052</u>		<u>285,369</u>
FUNDS	11				
Unrestricted Funds			64,507		34,462
Restricted Funds			220,545		250,907
TOTAL FUNDS			<u>285,052</u>		<u>285,369</u>

Approved by the trustees on 31 October 2022 and signed on their behalf by:

S RUSTON

Trustee



NOTES TO THE FINANCIAL STATEMENTS

31 March 2022

1 ACCOUNTING POLICIES

The principal accounting policies are summarised below. The accounting policies have been applied consistently throughout the year.

Basis of Preparation

The accounts (financial statements) have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant note(s) to these accounts. The financial statements have been prepared in accordance with the second edition of the Charities Statement of Recommended Practice issued in October 2019, the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102) and the Charities Act 2011

West Selby Miner's Welfare Scheme 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 notes.

Significant Judgements and Estimates

In applying its accounting policies the company did not have to make any significant judgements or estimates

Going Concern

The trustees consider that there are no material uncertainties about the charity's ability to continue as a going concern. The trustees do not consider that there are any sources of estimation uncertainty at the reporting date that have a significant risk of causing a material adjustment to the carrying amounts of assets and liabilities within the next reporting period.

Fund Accounting

Funds held by the charity are either:

Unrestricted General Funds

These are funds which can be used in accordance with the charitable objects at the discretion of the trustees.

Restricted Funds

These are funds that 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.

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

NOTES TO THE FINANCIAL STATEMENTS (continued)
31 March 2022**1 ACCOUNTING POLICIES (continued)****Income Recognition**

All income is recognised once the charity has entitlement to the income, there is sufficient certainty or receipt and so it is probable that the income will be received, and the amount of income receivable can be measured reliably.

Donations, are recognised when they have been communicated is received in writing with notification of both the amount and settlement date. In the event that a donation is subject to conditions that require a level of performance before the charity is entitled to the funds, the income is deferred and not recognised until either those conditions are fully met, or the fulfilment of those conditions is wholly within the control of the charity and it is probable that those conditions will be fulfilled in the reporting period.

Investment Income is recognised on a receivable basis.

Expenditure and Irrecoverable VAT

Expenditure is recognised once there is a legal or constructive obligation to make a payment to a third party, it is probable that settlement will be required and the amount of the obligation can be measured reliably.

All expenditure is accounted for on an accruals basis. All expenses, including support costs and governance costs, are allocated or apportioned to the applicable expenditure headings in the statement of financial activities.

Irrecoverable VAT is charged as a cost against the activity for which the expenditure was incurred.

Allocation of Support and Governance Costs

Support costs are those functions that assist the work of the charity but do not directly undertake charitable activities. Support costs include back office costs, finance, personnel, payroll and governance costs which support the company's programmes and activities. These costs have been allocated between cost of raising funds and expenditure on charitable activities. The bases on which support costs have been allocated are set out in note 6.

Tangible Fixed Assets

Tangible fixed assets are depreciated on a straight line basis over their estimated useful lives as follows:

Astroturf	10%
Plant & Equipment	20%

NOTES TO THE FINANCIAL STATEMENTS (continued)
31 March 2022

2 INCOME FROM CHARITABLE ACTIVITIES:

	Unrestricted Funds 2022 £	Restricted Funds 2022 £	Total Funds 2022 £	Total Funds 2021 £
Fees	53,308	4,380	57,688	22,760

3 ANALYSIS OF EXPENDITURE ON CHARITABLE ACTIVITIES	2022 £	2021 £
Utilities	4,284	1,943
Insurance	2,580	2,400
Maintenance & Repairs	14,104	13,345
Donations	2,500	750
Depreciation	33,747	34,328
Governance Costs (see note 4)	790	780
Support Costs (see note 4)	0	0
	<u>58,005</u>	<u>53,546</u>

The charity undertakes one activity, the provision of sporting and other welfare facilities

4 ANALYSIS OF GOVERNANCE AND SUPPORT COSTS

	Governance Function £	General Support £	Total £	Basis of Apportionment
Independent Examination	<u>790</u>	<u>0</u>	<u>790</u>	<i>actual costs</i>

5 STAFF NUMBERS & COSTS

No salaries were paid during the year (2021: £Nil)

The average number of employees during the year, calculated on the basis of full time equivalents, were as follows:

	Number 2022	Number 2021
Trustees	<u>4</u>	<u>5</u>

NOTES TO THE FINANCIAL STATEMENTS (continued)
31 March 2022

6 TRUSTEE REMUNERATION & RELATED PARTY TRANSACTIONS

No remuneration was paid to any trustees. No expenses were reimbursed to trustees during the year.

No trustee or other person related to the charitable company had any personal interest in any contract or transaction entered into by the charitable company during the year (2021 - £Nil).

7 TAXATION

As a charity West Selby Miner's Welfare Scheme is exempt from tax on income and gains falling within section 505 of the Taxes Act 1988 or s252 of the Taxation of Chargeable Gains Act 1992 to the extent that these are applied to its charitable objects. No tax charges have arisen in the year.

8 TANGIBLE FIXED ASSETS

	Building & All Weather Pitch £	Astroturf £	Plant & Equipment	Total £
COST				
At 1 April 2021	254,639	323,328	9,979	587,946
Additions	0	0	6,000	6,000
Disposals	0	0	0	0
At 31 March 2022	254,639	323,328	15,979	593,946
ACCUMULATED DEPRECIATION				
At 1 April 2021	254,639	160,545	9,764	424,948
Charge for the year	0	32,332	1,415	33,747
Disposals	0	0	0	0
At 31 March 2022	254,639	192,877	11,179	458,695
NET BOOK VALUE				
At 31 March 2022	0	130,451	4,800	135,251
At 31 March 2021	0	162,783	215	162,998

The construction of the Building and All Weather Pitch was funded by grants. The land on which they stand is subject to a Lease from Thorpe Willoughby Parish Council. Upon expiry of the Lease in June 2052 the Building and Pitch are to be transferred to the Parish Council.

NOTES TO THE FINANCIAL STATEMENTS (continued)
31 March 2022

9	DEBTORS: amounts falling due within one year:	2022 £	2021 £
	Prepayments & Accrued Income	<u>0</u>	<u>1,512</u>

10	CREDITORS: amounts falling due within one year	2022 £	2021 £
	Trade Creditors	<u>1,307</u>	<u>780</u>

11	TOTAL FUNDS	At 31/03/21 £	Incoming Resources £	Transfers Expended £	In / (Out) £	At 31/03/22 £
	Unrestricted Funds	34,462	53,308	23,263	0	64,507
	Restricted Fund					
	Astroturf & Plant	162,998	0	32,547	0	130,451
	Development Account	87,909	4,380	2,195	0	90,094
		<u>250,907</u>	<u>4,380</u>	<u>34,742</u>	<u>0</u>	<u>220,545</u>
		<u>285,369</u>	<u>57,688</u>	<u>58,005</u>	<u>0</u>	<u>285,052</u>

Restricted Funds

The Astroturf & Plant Fund represents grants and donations towards the cost of the Astroturf and equipment.

The Development Account represents monies set aside to renew the Astroturf.

12 ANALYSIS OF NET ASSETS BETWEEN FUNDS

	Unrestricted 2022 £	Restricted 2022 £	Total 2022 £
Tangible Fixed Assets	4,800	130,451	135,251
Current Assets	61,014	90,094	151,108
Creditors: due within one year	(1,307)	0	(1,307)
	<u>64,507</u>	<u>220,545</u>	<u>285,052</u>

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF WEST SELBY MINER'S WELFARE SCHEME

I report to the trustees on my examination of the accounts of the West Selby Miner's Welfare Scheme for the year ended 31 March 2022 which are set out on pages 4 to 10.

Responsibilities and basis of report

As the charity trustees of the West Selby Miner's Welfare Scheme you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ("the Act").

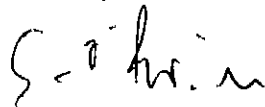
I report in respect of my examination of the Trustees' accounts carried out under section 145 of the 2011 Act and in carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

Independent examiner's statement

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

1. accounting records were not kept in respect of The West Selby Miner's Welfare Scheme as required by s130 of the Act; or
2. the accounts do not accord with those records, or
3. the accounts do 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 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.



S W O'BRIEN
O'BRIEN & CO
Chartered Accountants
31a Finkle Street
Selby
YO8 4DT

31 October 2022

DETAILED INCOME & EXPENDITURE ACCOUNT
For the year ended 31 March 2022

	Unrestricted Funds 2022 £	Restricted Funds 2022 £	Total Funds 2022 £	Total Funds 2021 £
INCOME				
Use of Facilities by User Groups				
Astroturf	45,745	4,380	50,125	19,480
Cricket	0	0	0	250
Football	2,400	0	2,400	0
Table Tennis	550	0	550	550
FA Course	0	0	0	0
Hall, Kitchen & Other Income	4,613	0	4,613	2,480
	<u>53,308</u>	<u>4,380</u>	<u>57,688</u>	<u>22,760</u>
EXPENDITURE				
Electricity	3,444	0	3,444	(550)
Water	940	0	940	2,493
Insurance	2,580	0	2,580	2,400
Independent Examination	790	0	790	780
Miscellaneous	145	0	145	0
Astroturf Maintenance	0	2,195	2,195	818
Astroturf Sweeping	1,560	0	1,560	540
Grass Cutting / Pitch Maintenance	2,415	0	2,415	2,022
Sundry Repairs & Upkeep	3,970	0	3,970	5,331
Property Improvements	2,208	0	2,208	4,634
Sundry Sports Equipment	1,511	0	1,511	0
Depreciation	1,200	32,547	33,747	34,328
Donations - Cricket Club	500	0	500	0
Donations - Thorpe Willoughby Sports Ass'n	2,000	0	2,000	750
	<u>23,263</u>	<u>34,742</u>	<u>58,005</u>	<u>53,546</u>
Total Payments				
	<u>23,263</u>	<u>34,742</u>	<u>58,005</u>	<u>53,546</u>
Net (expenditure) / Income for the Year	<u>30,045</u>	<u>(30,362)</u>	<u>(317)</u>	<u>(30,786)</u>