

**LEIGH MINERS WELFARE INSTITUTE**

**CHARITY REGISTRATION NUMBER 521139**

**FINANCIAL STATEMENTS**

**FOR THE YEAR ENDED 30 NOVEMBER 2020**

**LEIGH MINERS WELFARE INSTITUTE**

**INDEX TO THE FINANCIAL STATEMENTS**

<b><u>CONTENTS</u></b>	<b><u>PAGE</u></b>
Legal & Administrative Details	1
Trustees' Report	2 - 4
Independent Examiner's Report	5
Statement of Financial Activities	6
Balance Sheet	7
Notes to the Financial Statements	8 - 10
Sections Accounts	11 - 13

**LEIGH MINERS WELFARE INSTITUTE**  
**LEGAL AND ADMINISTRATIVE DETAILS**

Charity Registration Number : 521139

Address of Charity: Kirby Road  
Off Twist Lane  
Leigh  
Lancashire  
WN7 4EF

Trustees: C J Murphy  
R Walls  
J Walls  
M Fairhurst  
C Garfin

Secretary: Ms U Gillham

Accountants: J Wallage FCA  
On behalf of CISWO (Trading) Ltd  
The Old Rectory  
Rectory Drive  
Whiston  
Rotherham  
South Yorkshire  
S60 4JG

## **LEIGH MINERS WELFARE INSTITUTE**

### **REPORT OF THE TRUSTEES FOR THE YEAR ENDED 30 NOVEMBER 2020**

The trustees present their report along with the financial statements of the charity for the year ended 30 November 2020. The financial statements have been prepared in accordance with the accounting policies set out in Note 1 which can be found on page 8.

#### **Constitution, Objectives and Activities for the Public Benefit**

The charity is constituted by a Scheme dated 21 November 2005 and was registered on 19 June 1963 under the number 521139.

Its objects are to provide a Recreation Ground and Welfare Institute for the benefit of the inhabitants of Leigh in Lancashire and the surrounding area, particularly (but not exclusively) those who are members of the mining community.

The trustees have referred to the guidance given by the Charity Commission on public benefit when reviewing the charity's aims and objectives and details of the activities that have taken place during the year can be found later in this report.

#### **Organisational Structure**

The trustees who have served the charity during the year are shown on page 1.

The charity is responsible for maintaining the premises and grounds in a suitable state of repair for use by those who live in the surrounding area. It raises income through various charitable activities such as hiring out its rooms and grounds for use by the public. In addition to this, the charity receives an occupational licence from its connected trading company, the Leigh Miners Welfare Institute and Recreation Ground Social Club Ltd and an agreement is in place whereby all the taxable profits of the company are donated to the charity under Gift Aid.

Trustees vacancies are advertised and interested parties are asked to apply in writing. Interviews will be held and suitable candidates are then notified to their nominating body being either CISWO, Trade Union or members. The trustee board is made up of equal numbers of each nominating body.

#### **Financial Review**

The charity had net outgoing resources of £5,194 from the day to day running of the institute as opposed to £19,498 outgoing in the previous year. This may appear worrying at first but, given the high depreciation charges, which are unavoidable, the trustees are not overly concerned about this. They know it will be some time before the company is in a position to make a transfer under gift aid as even though it has made a small profit this year due to grants received and lower running costs due to being closed, it still has significant losses to clear and so the trustees will continue to monitor costs closely over the coming months to try and improve on this year's results.

#### **Review of Activities**

The trustees (invigorated with some new personnel) started the year optimistically. Discussions were started to improve the management committee structure, to make it more dynamic and working closer with the largest (and growing) section - Rugby.

It was acknowledged by the trustees that the longstanding financial model of the club supporting the rugby sections in terms of free accommodation and utilities in return for bar receipts was no longer viable in the 21st century, e.g. the days of teams training and then going to the bar all evening have long passed.

Continued...

## **LEIGH MINERS WELFARE INSTITUTE**

### **REPORT OF THE TRUSTEES (CONTINUED)** **FOR THE YEAR ENDED 30 NOVEMBER 2020**

#### **Review of Activities (continued)**

So it was felt that a unified team of club and rugby would be a positive move forward to ensure both the current viability of the club and its future, as the current young players are the future users of LMWI.

Up until March 2020 the club continued to be used by a full complement of community groups each day and evening, including some new groups.

- Wigan Athletic Community Hub
- NHS diabetes prevention workshops
- Chair exercise groups

Of course all groups were suspended from March 2020 and the locality remained in high levels of restrictions for the rest of the financial year.

However, the trustees used the latest meeting technology (with varying degrees of success!) to continue with the work of setting up of the new joint management committee which is overseen and directed by the trustees, by both reporting to them and the chair of trustees and one other in attendance of the new meetings.

During the year, when local guidelines permitted and with social distancing measures in place, one room was renovated into a new bar, with a wonderful mural of Parsonage Colliery and a coal barge on the canal. The mural was painted by a young local artist so the whole focus has been on the community of Leigh, past and present.

LMWI was also able to improve the outside space to make it into an outdoor bar and meeting space, this was funded by LMWI user paying for a memorial bench (with plaque) to remember past loved ones. The initiative brought people together (virtually) during the lockdowns and kept LMWI as a focal point. The trustees felt it important to keep reminding the community of Leigh the LMWI is here for them with a proud heritage.

Another initiative was to keep in regular contact with all the community groups that normally use LMWI, some for many years. As one of LMWI's aim in 'normal' times is to be a place for those who may be prone to social exclusion and loneliness to have somewhere welcoming to come and meet, it was felt that during the pandemic it was important to maintain contact with those groups (and filtered through the group leaders) their members. Groups included;

- U3A - now over 30 interest groups
- Jigsaw Bereavement group
- Retired Miners
- Scottish Dancing
- Indoor Bowling League
- Leigh Table Tennis Club

LMWI will re-open to all its pre-existing users once allowed and the trustees feel that they are ready to steer LMWI through the next financial year.

#### **Reserves Policy**

It is the policy of the trustees to maintain unrestricted funds which are the free reserves of the charity, at a level to provide sufficient funds to cover anticipated administration and support costs for a period of 12 months. Any additional reserves are held to provide a capital fund for repairs that will be required for the up keep of the premises.

Continued...

## **LEIGH MINERS WELFARE INSTITUTE**

### **REPORT OF THE TRUSTEES (CONTINUED)** **FOR THE YEAR ENDED 30 NOVEMBER 2020**

#### **Risk Management**

The trustees are aware of the operational and financial risks which the charity faces and regularly reviews those risks to mitigate against any impact they may have on the charity. The major risks facing the charity are the continued success of the social club from which it derives its main funding, the support of individuals and the community in using the facilities and the introduction of the younger generation to provide for the future. The trustees work closely with the directors, committee and members to address these risks.

#### **Impact of COVID-19**

In line with Government direction, the charity ceased all activities in March 2020 and again in November 2020. At the time of signing these accounts activities are starting to resume, obviously in line with relevant legislation and following best practice guidance. The long term impact of the pandemic on the activities and finances of the charity cannot be assessed at the time of signing these accounts.

The trustees are carefully managing the charity's finances and are satisfied that it will be able to continue to meet its obligations for the foreseeable future.

#### **Statement of Trustees Responsibilities**

Law applicable to charities in England and Wales requires the trustees to prepare financial statements for each financial year which give a true and fair view of the charity and of the income and expenditure of the charity for that period. In preparing those financial statements, the trustees are required to:

- 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 also responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charity and which enable them ensure that the financial statements comply with the Charities Act 2011. 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.

.....  
Signed - Trustee

.....  
Print Name - Trustee

.....  
Date

**INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF**  
**LEIGH MINERS WELFARE INSTITUTE**

I report to the Trustees on my examination of the accounts of the above named charity (registered number 521139) for the period ended 30 November 2020, set out in pages 6 to 10.

**Responsibilities and basis of report**

As the charity trustees 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 Examiners 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 Charity as required by section 130 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.

.....  
**J WALLAGE FCA**

On behalf of CISWO (Trading) Ltd  
The Old Rectory  
Rectory Drive  
Whiston  
Rotherham  
South Yorkshire  
S60 4JG

.....  
Date

**LEIGH MINERS WELFARE INSTITUTE**

**STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR ENDED 30 NOVEMBER 2020**

	<b><u>Note</u></b>	<b><u>Unres- tricted Funds</u></b> £	<b><u>Rest- ricted Funds</u></b> £	<b><u>Sections Funds</u></b> £	<b><u>Total 2020</u></b> £	<b><u>Total 2019</u></b> £
<b><u>INCOMING RESOURCES</u></b>						
Room hire		15,927	-	-	15,927	47,064
Occupational licence		7,000	-	-	7,000	7,000
Donations from Sections		8,213	-	-	8,213	18,071
Other donations and sponsorship		4,880	-	-	4,880	-
Grants Received		7,078	-	-	7,078	-
Sections income		-	-	44,928	44,928	59,776
Other Income		3,350	-	-	3,350	-
<b>TOTAL INCOMING RESOURCES</b>		<b>46,448</b>	<b>-</b>	<b>44,928</b>	<b>91,376</b>	<b>131,911</b>
 <b><u>RESOURCES EXPENDED</u></b>						
<u>Direct Charitable Expenditure</u>						
Ground rent, rates and water rates		5,602	-	-	5,602	7,666
Light and heat		5,138	-	-	5,138	6,091
Insurance		3,784	-	-	3,784	3,739
Repairs and maintenance of buildings		5,448	-	-	5,448	15,411
Cleaning and hygiene		7,582	-	-	7,582	11,587
Grounds maintenance		-	-	-	-	120
Catering Expenses		2,732	-	-	2,732	11,674
Grants to Sections		840	-	-	840	10,691
Depreciation	<b>2</b>	6,994	1,340	-	8,334	9,111
Sections expenses		-	-	49,248	49,248	59,755
<u>Administration Expenses</u>						
Secretary's wages		11,395	-	-	11,395	13,184
Accountancy		599	-	-	599	584
Printing, postage, stationery and adverts		104	-	-	104	563
Sundries		486	-	-	486	1,510
Cash Differences/Queries		938	-	-	938	1,042
<b>TOTAL RESOURCES EXPENDED</b>		<b>51,642</b>	<b>1,340</b>	<b>49,248</b>	<b>102,230</b>	<b>152,728</b>
 <b>Net Incoming / (Outgoing) Resources</b>		<b>(5,194)</b>	<b>(1,340)</b>	<b>(4,320)</b>	<b>(10,854)</b>	<b>(20,817)</b>
 Fund balances brought forward		263,466	12,061	33,955	309,482	330,299
 <b>FUND BALANCES CARRIED FORWARD</b>		<b>258,272</b>	<b>10,721</b>	<b>29,635</b>	<b>298,628</b>	<b>309,482</b>



**LEIGH MINERS WELFARE INSTITUTE**

**BALANCE SHEET AS AT 30 NOVEMBER 2020**

	<b><u>NOTE</u></b>	<b><u>2020</u></b>		<b><u>2019</u></b>	
		£	£	£	£
<b>FIXED ASSETS</b>					
Tangible assets	<b>2</b>		191,288		199,622
<b>CURRENT ASSETS</b>					
Debtors	<b>3</b>	92,647		101,880	
Cash at bank and in hand	<b>4</b>	15,854		5,255	
Cash held by Sections	<b>5</b>	29,635		33,955	
		<u>138,136</u>		<u>141,090</u>	
<b>LESS: CURRENT LIABILITIES</b>					
Creditors falling due within one year	<b>6</b>	<u>(6,931)</u>		<u>(9,127)</u>	
<b>NET CURRENT ASSETS</b>			131,205		131,963
<b>LESS: LONG TERM LIABILITIES</b>					
Creditors falling due after one year	<b>7</b>		(23,865)		(22,103)
<b>TOTAL ASSETS</b>			<u><u>298,628</u></u>		<u><u>309,482</u></u>
<b>FINANCED BY:</b>					
Unrestricted Funds			258,272		263,466
Restricted Funds			10,721		12,061
Designated Funds - Sections			29,635		33,955
			<u><u>298,628</u></u>		<u><u>309,482</u></u>

The financial statements were approved by the trustees and signed on their behalf by:

.....  
Signed - Trustee

.....  
Print Name - Trustee

.....  
Date

## **LEIGH MINERS WELFARE INSTITUTE**

### **NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 30 NOVEMBER 2020**

#### **1. ACCOUNTING POLICIES**

##### **(a) Basis of preparation and assessment of going concern**

The financial statements have been prepared under the historical cost convention unless otherwise stated in the relevant notes to these accounts. The financial statements have been prepared in accordance with the Statement of Recommended Practice: Accounting and Reporting by Charities (FRS 102) and the Financial Reporting Standard (FRS 102) and the Charities Act 2011.

The trustees consider that there are no material uncertainties about the charity's ability to continue as a going concern. The trustees have a reasonable expectation that the charity has adequate reserves to continue in operational existence for the foreseeable future. Accordingly, the trustees continue to adopt the going concern basis in the preparation of the accounts.

##### **(b) Income Recognition**

Income is recognised once the charity has entitlement to the income, it is probable that the income will be received and the amount of income receivable can be measured reliably.

Donations are recognised when they are received.

##### **(c) Expenditure Recognition**

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 settlement will be required and the obligation can be measured reliably. All expenditure is accounted for on an accruals basis.

##### **(d) Depreciation**

Depreciation is provided on all assets other than freehold land and aims to write off the costs of the assets over their estimated useful life. The rates and methods applied are as follows:-

Leasehold land and buildings	-	Not depreciated
Disabled entrance and lift	-	Straight line method over 15 years
Fixtures, Fittings and Equipment	-	10% Reducing balance

**LEIGH MINERS WELFARE INSTITUTE**

**NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 30 NOVEMBER 2020**

<b>2. <u>FIXED ASSETS</u></b>	<b><u>Leasehold</u> <u>Land &amp;</u> <u>Buildings</u></b>	<b><u>(Restricted)</u> <u>Lift &amp;</u> <u>Entrance</u></b>	<b><u>Fixtures</u> <u>Fittings &amp;</u> <u>Equipment</u></b>	<b><u>Total</u></b>
	£	£	£	£
<b><u>Cost</u></b>				
At 1 December 2019	120,436	20,101	403,916	544,453
Additions	-	-	-	-
At 30 November 2020	<u>120,436</u>	<u>20,101</u>	<u>403,916</u>	<u>544,453</u>
<b><u>Depreciation</u></b>				
At 1 December 2019	2,813	8,040	333,978	344,831
Charge for the year	-	1,340	6,994	8,334
At 30 November 2020	<u>2,813</u>	<u>9,380</u>	<u>340,972</u>	<u>353,165</u>
<b><u>Net Book Value</u></b>				
At 30 November 2020	<u>117,623</u>	<u>10,721</u>	<u>62,944</u>	<u>191,288</u>
At 30 November 2019	<u>117,623</u>	<u>12,061</u>	<u>69,938</u>	<u>199,622</u>

	<b><u>2020</u></b>	<b><u>2019</u></b>
	£	£
<b>3. <u>DEBTORS</u></b>		
Balance due from Leigh Miners Welfare Institute and Recreation Ground Social Club Ltd	91,727	100,946
Prepayments	920	934
	<u>92,647</u>	<u>101,880</u>
<b>4. <u>CASH AT BANK AND IN HAND</u></b>		
Bank current account	9,181	4,805
Cash in hand	673	450
Rugby donation account	6,000	-
	<u>15,854</u>	<u>5,255</u>

**LEIGH MINERS WELFARE INSTITUTE**

**NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 30 NOVEMBER 2020**

	<b><u>2020</u></b>	<b><u>2019</u></b>
	£	£
<b>5. <u>BALANCES HELD BY SECTIONS</u></b>		
Retired Miners	12,240	15,369
Rugby	17,017	18,208
Bowling	378	378
	<u>29,635</u>	<u>33,955</u>
 <b>6. <u>CREDITORS: Amounts falling due within one year</u></b>		
Purchase Ledger	480	684
Brewery loan	1,200	4,122
Accruals and other creditors	5,251	4,321
	<u>6,931</u>	<u>9,127</u>
 <b>7. <u>CREDITORS: Amounts falling due after more than one year</u></b>		
Brewery loan	<u>23,865</u>	<u>22,103</u>

**LEIGH MINERS WELFARE INSTITUTE**

**YEAR ENDED 30 NOVEMBER 2020**

**RETIRED MINERS SECTION**

	<b><u>2020</u></b>		<b><u>2019</u></b>
	£	£	£
<b><u>INCOME</u></b>			
Bingo and draws etc	-		2,623
Subscriptions	-		1,366
Bank interest	4		8
Trip monies received	-		1,964
Tea money	-		546
Other Income	497		3,137
	<hr/> 501		<hr/> 9,644
<b><u>EXPENDITURE</u></b>			
Refreshments	-		234
Printing, postage and stationery	-		136
Birthday money	-		325
Events and outings	1,630		6,600
Prizes and donations	-		128
Donations	2,000		1,000
Other expenses	-		447
	<hr/> (3,630)		<hr/> (8,870)
<b>(DEFICIT) / SURPLUS FOR THE YEAR</b>	<hr/> (3,129)		<hr/> 774
Cash at bank and in hand brought forward	15,369		14,595
<b>Cash at bank and in hand carried forward</b>	<hr/> <u>12,240</u>		<hr/> <u>15,369</u>

**LEIGH MINERS WELFARE INSTITUTE**

**YEAR ENDED 30 NOVEMBER 2020**

**LEIGH MINERS RANGERS ARLFC**

<b><u>INCOME</u></b>	<b><u>2020</u></b>		<b><u>2019</u></b>	
	£	£	£	£
Sponsorship and advertising income		14,415		20,240
Subs / Lottery		17,438		15,103
Prize money		147		715
RFL Game Play		5,715		560
Gate takings		2,675		3,184
Beer Bash - Astley Rotary		-		1,500
Café takings		-		2,273
Grants		-		-
Kit sales		4,037		4,412
Other income		-		30
Opening 90 Day Notice Account Balance		-		-
		<u>44,427</u>		<u>48,017</u>
<b><u>EXPENDITURE</u></b>				
Coach travel (net of income)	715		8,515	
Laundry	110		812	
Kit and equipment	16,688		14,968	
Training and coaching	4,262		1,524	
Officials and ball boys	218		1,336	
Programmes and videos	740		1,089	
Physio and medical expenses	1,156		4,861	
League fees and fines	160		1,030	
BARLA insurance	-		949	
Café expenditure	460		268	
Changing rooms and field maintenance	7,178		4,813	
Dinner and presentation	913		1,077	
Subs/Lottery	300		800	
Man of Match	90		360	
Donation to Miners Welfare	8,500		-	
Other expenditure	4,128		5,088	
		<u>(45,618)</u>		<u>(47,490)</u>
<b>(DEFICIT) / SURPLUS FOR THE YEAR</b>		<u>(1,191)</u>		<u>527</u>
Cash at bank and in hand brought forward		18,208		17,681
<b>Cash at bank and in hand carried forward</b>		<u><u>17,017</u></u>		<u><u>18,208</u></u>

**LEIGH MINERS WELFARE INSTITUTE**

**YEAR ENDED 30 NOVEMBER 2020**

**LEIGH MINERS BOWLING CLUB**

	<b><u>2020</u></b>		<b><u>2019</u></b>	
	£	£	£	£
<b><u>INCOME</u></b>				
Permits		-		540
Affiliated clubs		-		625
Green bookings		-		341
Appearance money		-		-
Competition money		-		-
Donations		-		201
Handicaps		-		-
Grant money		-		-
Vetrans Money		-		125
Football Cards		-		68
Kitty Money		-		215
		<hr/>		<hr/>
		-		2,115
<b><u>EXPENDITURE</u></b>				
Repairs and maintenance	-		117	
Greensman	-		800	
Grounds maintenance	-		1,125	
Mower	-		-	
Fees	-		235	
Other expenditure	-		1,118	
	<hr/>		<hr/>	
		-		(3,395)
<b>(DEFICIT) FOR THE YEAR</b>		<hr/>		<hr/>
		-		(1,280)
Cash at bank and in hand brought forward		378		1,658
<b>Cash at bank and in hand carried forward</b>		<hr/>		<hr/>
		<u>378</u>		<u>378</u>

The bowling season didn't take place in 2020 due to COVID-19