

**Coal Industry Social Welfare Organisation Mapperley
Plains Recreation & Social Club**

Unaudited Financial Statements

31 December 2020

ILIFFE POULTER LTD

Chartered accountants
1A Bonington Road
Mapperley
Nottingham
England
NG3 5JR

Coal Industry Social Welfare Organisation Mapperley Plains Recreation & Social Club

Financial Statements

Year ended 31 December 2020

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Coal Industry Social Welfare Organisation Mapperley Plains Recreation & Social Club

Directors' Annual Report

Year ended 31 December 2020

The directors present their report and the unaudited financial statements of the charity for the year ended 31 December 2020.

Reference and administrative details

Registered charity name Coal Industry Social Welfare Organisation Mapperley Plains
Recreation & Social Club

Charity registration number 522218

Principal office Plains Road
Mapperley
Nottingham
NG3 5RH
England

The trustees

G Taverner
V Hulme
J Osborne
J Coffey
B Lynch
C Hopkinson

Independent examiner Iliffe Poulter Ltd
1A Bonington Road
Mapperley
Nottingham
England
NG3 5JR

Coal Industry Social Welfare Organisation Mapperley Plains Recreation & Social Club

Directors' Annual Report *(continued)*

Year ended 31 December 2020

Structure, governance and management

The Trustees

The body of trustees shall consist when complete of eight persons appointed as follows: a) Three eligible persons by mining employers

b) Three eligible persons by the Unions

c) Two shall be appointed at a meeting convened by the secretary each year.

Any casual vacancy shall be filled by the body whose appointee shall have ceased to hold office. After the year end the trustees were advised by Coal Industry Social Welfare Organisation that the body of trustees should in the future be made up of six trustees as follows: a) Two eligible persons from the Football section b) Two eligible persons from the Cricket section c) Two eligible persons from the Social Club, one to be from the management committee and one to be from the trade union.

Constitution

Coal Industry Social Welfare Organisation, Mapperley Plains Recreation and Social Centre Number 522218, is a charity registered with the Charity Commission and is governed by its own constitution. The charity was formed on 2 February 1968 as a Charitable Trust under Section 18 of the Charities Act 1960, as amended by the Charities Act 2011.

Objectives and activities

The objective of the Charity is the provision and maintenance of facilities for recreation and leisure-time occupation for the benefit of the inhabitants of Gedling and Mapperley Plains and the neighbourhood thereof and in particular, but not exclusively, such of the said inhabitants as are members of the mining community, without distinction of political, religious or other opinions, with the object of improving the conditions of life for the said inhabitants. There have been no material changes in the objectives of the charity during the year under review.

The social club provides a variety of activities which includes dancing and tuition throughout the week. In addition to this, the club provides entertainment in the concert hall on Saturday nights and on Wednesdays a quiz is held in the lounge. Several addition functions are held throughout the year to support local charities. The rooms are also used in the daytime for a variety of activities.

Achievements and performance

Senior Cricket team

Unfortunately, the cricket season was abandoned due to the covid 19 outbreak. General maintenance took place on the facilities as and when allowed.

Junior cricket team

Unfortunately, the cricket season was abandoned due to the covid 19 outbreak. General maintenance took place on the facilities as and when allowed.

Football Section

Unfortunately, the football season was abandoned due to the covid 19 outbreak. General maintenance took place on the facilities as and when allowed.

Pool Team

Unfortunately, the pool season was abandoned due to the covid 19 outbreak.

In conclusion, the Charity was mothballed for the year so there is little to report. However, despite the negative effects of Covid 19 on the sports teams, the financial performance of the Charity resulted in a net inflow of funds amounting to £20,428 in the year to 31st December 2020. The year as been very challenging, but we have survived on all fronts of the charity due to some good management. The Charity is in a healthy position for 2021, and there are several new projects planned.

Public benefit statement

The Trustees confirm that they have referred to the guidance contained in the Charity Commission's General Guidance on Public Benefit when reviewing the Charity's aims and objectives and in planning future activities.

Financial review

The financial performance of the Charity resulted in a net inflow of unrestricted funds amounting to £11,175, and a net inflow of restricted funds amounting to £9,253 in the year to 31st December 2020.

Coal Industry Social Welfare Organisation Mapperley Plains Recreation & Social Club

Directors' Annual Report *(continued)*

Year ended 31 December 2020

The directors' annual report was approved on 25 September 2021 and signed on behalf of the board of trustees by:

V Hulme
Director

Coal Industry Social Welfare Organisation Mapperley Plains Recreation & Social Club

Independent Examiner's Report to the Directors of Coal Industry Social Welfare Organisation Mapperley Plains Recreation & Social Club

Year ended 31 December 2020

I report to the directors on my examination of the financial statements of Coal Industry Social Welfare Organisation Mapperley Plains Recreation & Social Club ('the charity') for the year ended 31 December 2020.

Responsibilities and basis of report

As the directors of the charity you are responsible for the preparation of the financial statements in accordance with the requirements of the Charities Act 2011 ('the Act').

I report in respect of my examination of the charity's financial statements 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 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 charity as required by section 130 of the Act; or
2. the financial statements do not accord with those records; or
3. the financial statements 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.

Iliffe Poulter Ltd
Independent Examiner

1A Bonington Road
Mapperley
Nottingham
England
NG3 5JR

Coal Industry Social Welfare Organisation Mapperley Plains Recreation & Social Club

Statement of Financial Activities

Year ended 31 December 2020

			2020		2019
	Note	Unrestricted funds £	Restricted funds £	Total funds £	Total funds £
Income and endowments					
Charitable activities	4	70,375	29,424	99,799	108,426
Other income	5	—	—	—	101
Total income		<u>70,375</u>	<u>29,424</u>	<u>99,799</u>	<u>108,527</u>
Expenditure					
Expenditure on charitable activities	6	57,100	20,621	77,721	82,787
Other expenditure	8	1,650	—	1,650	1,650
Total expenditure		<u>58,750</u>	<u>20,621</u>	<u>79,371</u>	<u>84,437</u>
Net income and net movement in funds		<u>11,625</u>	<u>8,803</u>	<u>20,428</u>	<u>24,090</u>
Reconciliation of funds					
Total funds brought forward		376,609	19,318	395,927	371,837
Total funds carried forward		<u>388,234</u>	<u>28,121</u>	<u>416,355</u>	<u>395,927</u>

The statement of financial activities includes all gains and losses recognised in the year.
All income and expenditure derive from continuing activities.

The notes on pages 7 to 14 form part of these financial statements.

Coal Industry Social Welfare Organisation Mapperley Plains Recreation & Social Club

Statement of Financial Position

31 December 2020

	Note	2020 £	2019 £
Fixed assets			
Tangible fixed assets	11	147,447	155,118
Current assets			
Debtors	12	52,151	36,155
Cash at bank and in hand		236,124	218,213
		288,275	254,368
Creditors: amounts falling due within one year	13	19,367	13,559
Net current assets		268,908	240,809
Total assets less current liabilities		416,355	395,927
Net assets		416,355	395,927
Funds of the charity			
Restricted funds		28,121	21,085
Unrestricted funds		388,234	374,842
Total charity funds	15	416,355	395,927

These financial statements were approved by the board of trustees and authorised for issue on 25 September 2021, and are signed on behalf of the board by:

V Hulme
Director

The notes on pages 7 to 14 form part of these financial statements.

Coal Industry Social Welfare Organisation Mapperley Plains Recreation & Social Club

Notes to the Financial Statements

Year ended 31 December 2020

1. General information

The charity is a public benefit entity and a registered charity in England and Wales and is unincorporated. The address of the principal office is Plains Road, Mapperley, Nottingham, NG3 5RH, England.

2. Statement of compliance

These financial statements have been prepared in compliance with FRS 102, 'The Financial Reporting Standard applicable in the UK and the Republic of Ireland', the 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) (Charities SORP (FRS 102)) and the Charities Act 2011.

3. Accounting policies

Basis of preparation

The financial statements have been prepared on the historical cost basis, as modified by the revaluation of certain financial assets and liabilities and investment properties measured at fair value through income or expenditure.

The financial statements are prepared in sterling, which is the functional currency of the entity.

Going concern

There are no material uncertainties about the charity's ability to continue.

Judgements and key sources of estimation uncertainty

The preparation of the financial statements requires management to make judgements, estimates and assumptions that affect the amounts reported. These estimates and judgements are continually reviewed and are based on experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances.

Fund accounting

Unrestricted funds are available for use at the discretion of the trustees to further any of the charity's purposes.

Designated funds are unrestricted funds earmarked by the directors for particular future project or commitment.

Restricted funds are subjected to restrictions on their expenditure declared by the donor or through the terms of an appeal, and fall into one of two sub-classes: restricted income funds or endowment funds.

Coal Industry Social Welfare Organisation Mapperley Plains Recreation & Social Club

Notes to the Financial Statements *(continued)*

Year ended 31 December 2020

3. Accounting policies *(continued)*

Incoming resources

All incoming resources are included in the statement of financial activities when entitlement has passed to the charity; it is probable that the economic benefits associated with the transaction will flow to the charity and the amount can be reliably measured. The following specific policies are applied to particular categories of income:

- income from donations or grants is recognised when there is evidence of entitlement to the gift, receipt is probable and its amount can be measured reliably.
- legacy income is recognised when receipt is probable and entitlement is established.
- income from donated goods is measured at the fair value of the goods unless this is impractical to measure reliably, in which case the value is derived from the cost to the donor or the estimated resale value. Donated facilities and services are recognised in the accounts when received if the value can be reliably measured. No amounts are included for the contribution of general volunteers.
- income from contracts for the supply of services is recognised with the delivery of the contracted service. This is classified as unrestricted funds unless there is a contractual requirement for it to be spent on a particular purpose and returned if unspent, in which case it may be regarded as restricted.

Resources expended

Expenditure is recognised on an accruals basis as a liability is incurred. Expenditure includes any VAT which cannot be fully recovered, and is classified under headings of the statement of financial activities to which it relates:

- expenditure on raising funds includes the costs of all fundraising activities, events, non-charitable trading activities, and the sale of donated goods.
- expenditure on charitable activities includes all costs incurred by a charity in undertaking activities that further its charitable aims for the benefit of its beneficiaries, including those support costs and costs relating to the governance of the charity apportioned to charitable activities.
- other expenditure includes all expenditure that is neither related to raising funds for the charity nor part of its expenditure on charitable activities.

All costs are allocated to expenditure categories reflecting the use of the resource. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs are apportioned between the activities they contribute to on a reasonable, justifiable and consistent basis.

Tangible assets

Tangible assets are initially recorded at cost, and subsequently stated at cost less any accumulated depreciation and impairment losses. Any tangible assets carried at revalued amounts are recorded at the fair value at the date of revaluation less any subsequent accumulated depreciation and subsequent accumulated impairment losses.

Coal Industry Social Welfare Organisation Mapperley Plains Recreation & Social Club

Notes to the Financial Statements *(continued)*

Year ended 31 December 2020

3. Accounting policies *(continued)*

Tangible assets *(continued)*

An increase in the carrying amount of an asset as a result of a revaluation, is recognised in other recognised gains and losses, unless it reverses a charge for impairment that has previously been recognised as expenditure within the statement of financial activities. A decrease in the carrying amount of an asset as a result of revaluation, is recognised in other recognised gains and losses, except to which it offsets any previous revaluation gain, in which case the loss is shown within other recognised gains and losses on the statement of financial activities.

Depreciation

Depreciation is calculated so as to write off the cost or valuation of an asset, less its residual value, over the useful economic life of that asset as follows:

Freehold property	- 2% straight line
Fixtures and fittings	- 10% straight line

Impairment of fixed assets

A review for indicators of impairment is carried out at each reporting date, with the recoverable amount being estimated where such indicators exist. Where the carrying value exceeds the recoverable amount, the asset is impaired accordingly. Prior impairments are also reviewed for possible reversal at each reporting date.

For the purposes of impairment testing, when it is not possible to estimate the recoverable amount of an individual asset, an estimate is made of the recoverable amount of the cash-generating unit to which the asset belongs. The cash-generating unit is the smallest identifiable group of assets that includes the asset and generates cash inflows that largely independent of the cash inflows from other assets or groups of assets.

For impairment testing of goodwill, the goodwill acquired in a business combination is, from the acquisition date, allocated to each of the cash-generating units that are expected to benefit from the synergies of the combination, irrespective of whether other assets or liabilities of the charity are assigned to those units.

4. Charitable activities

	Unrestricted Funds £	Restricted Funds £	Total Funds 2020 £
Rental income	68,445	—	68,445
Social club rent	1,050	—	1,050
Cricket club income	—	20,354	20,354
Football club income	—	9,070	9,070
Exceptional income from charitable activities	880	—	880
	<u>70,375</u>	<u>29,424</u>	<u>99,799</u>

Coal Industry Social Welfare Organisation Mapperley Plains Recreation & Social Club

Notes to the Financial Statements *(continued)*

Year ended 31 December 2020

4. Charitable activities *(continued)*

	Unrestricted Funds £	Restricted Funds £	Total Funds 2019 £
Rental income	68,445	–	68,445
Social club rent	1,800	–	1,800
Cricket club income	–	27,321	27,321
Football club income	–	10,860	10,860
Exceptional income from charitable activities	–	–	–
	<u>70,245</u>	<u>38,181</u>	<u>108,426</u>

5. Other income

	Unrestricted Funds £	Total Funds 2020 £	Unrestricted Funds £	Total Funds 2019 £
Interest - deposits	–	–	101	101
	<u>–</u>	<u>–</u>	<u>101</u>	<u>101</u>

6. Expenditure on charitable activities by fund type

	Unrestricted Funds £	Restricted Funds £	Total Funds 2020 £
Football club	–	9,101	9,101
Cricket club	–	11,332	11,332
Support costs	57,100	188	57,289
	<u>57,100</u>	<u>20,621</u>	<u>77,722</u>

	Unrestricted Funds £	Restricted Funds £	Total Funds 2019 £
Football club	–	9,039	9,039
Cricket club	–	27,375	27,375
Support costs	46,374	–	46,373
	<u>46,374</u>	<u>36,414</u>	<u>82,787</u>

Coal Industry Social Welfare Organisation Mapperley Plains Recreation & Social Club

Notes to the Financial Statements *(continued)*

Year ended 31 December 2020

7. Analysis of support costs

	Analysis of support costs activity 1	Total 2020	Total 2019
	£	£	£
Rates	2,061	2,061	(2,938)
Insurance	6,340	6,340	3,011
Electricity	76	76	295
Depreciation	7,671	7,671	8,154
Repairs & renewals	43,758	43,758	35,793
Computer costs	(3,047)	(3,047)	1,356
Miscellaneous costs	410	410	369
Bank charges	1	1	83
Advertising	—	—	250
	<u>57,270</u>	<u>57,270</u>	<u>46,373</u>

8. Other expenditure

	Unrestricted Funds	Total Funds 2020	Unrestricted Funds	Total Funds 2019
	£	£	£	£
Independent examiners remuneration	<u>1,650</u>	<u>1,650</u>	<u>1,650</u>	<u>1,650</u>

9. Net income

Net income is stated after charging/(crediting):

	2020	2019
	£	£
Depreciation of tangible fixed assets	<u>7,671</u>	<u>8,154</u>

10. Independent examination fees

	2020	2019
	£	£
Fees payable to the independent examiner for:		
Independent examination of the financial statements	<u>500</u>	<u>500</u>

The independent examiners remuneration amounts to an independent examination fee of £500 (2019 - £500) and accountancy services of £1,150 (2019 - £1,150).

Coal Industry Social Welfare Organisation Mapperley Plains Recreation & Social Club

Notes to the Financial Statements *(continued)*

Year ended 31 December 2020

11. Tangible fixed assets

	Freehold property £	Fixtures and fittings £	User defined asset £	Total £
Cost				
At 1 January 2020 and 31 December 2020	<u>665,929</u>	<u>43,879</u>	<u>(81,595)</u>	<u>628,213</u>
Depreciation				
At 1 January 2020	431,487	41,608	–	473,095
Charge for the year	7,126	545	–	7,671
At 31 December 2020	<u>438,613</u>	<u>42,153</u>	<u>–</u>	<u>480,766</u>
Carrying amount				
At 31 December 2020	<u>227,316</u>	<u>1,726</u>	<u>(81,595)</u>	<u>147,447</u>
At 31 December 2019	<u>234,442</u>	<u>2,271</u>	<u>(81,595)</u>	<u>155,118</u>

12. Debtors

	2020 £	2019 £
Trade debtors	17,111	–
Amounts owed by undertakings in which the charity has a participating interest	34,875	34,875
Prepayments and accrued income	–	1,180
Other debtors	165	100
	<u>52,151</u>	<u>36,155</u>

13. Creditors: amounts falling due within one year

	2020 £	2019 £
Trade creditors	1,821	485
Accruals and deferred income	5,365	2,313
Social security and other taxes	998	1,956
Other creditors	11,183	8,805
	<u>19,367</u>	<u>13,559</u>

14. Deferred income

	2020 £	2019 £
Amount deferred in year	<u>3,715</u>	<u>170</u>

Coal Industry Social Welfare Organisation Mapperley Plains Recreation & Social Club

Notes to the Financial Statements *(continued)*

Year ended 31 December 2020

15. Analysis of charitable funds

Unrestricted funds

	At 1 January 2020	Income	Expenditure	At 31 December 2020
	£	£	£	£
General funds	374,841	70,375	(58,750)	386,466

	At 1 January 2019	Income	Expenditure	At 31 December 2019
	£	£	£	£
General funds	352,519	70,346	(48,024)	374,841

Restricted funds

	At 1 January 2020	Income	Expenditure	At 31 December 2020
	£	£	£	£
Cricket club	13,391	20,354	(11,520)	22,225
Football club	7,694	9,070	(9,101)	9,683
	21,085	29,424	(20,621)	31,908

	At 1 January 2019	Income	Expenditure	At 31 December 2019
	£	£	£	£
Cricket club	13,445	27,321	(27,375)	13,391
Football club	5,873	10,860	(9,039)	7,694
	19,318	38,181	(36,414)	21,085

Coal Industry Social Welfare Organisation Mapperley Plains Recreation & Social Club

Notes to the Financial Statements *(continued)*

Year ended 31 December 2020

16. Analysis of net assets between funds

	Unrestricted Funds £	Restricted Funds £	Total Funds 2020 £
Tangible fixed assets	147,447	–	147,447
Current assets	254,180	34,095	288,275
Creditors less than 1 year	(19,367)	–	(19,367)
Net assets	382,260	34,095	416,355

	Unrestricted Funds £	Restricted Funds £	Total Funds 2019 £
Tangible fixed assets	155,118	–	155,118
Current assets	233,283	21,085	254,368
Creditors less than 1 year	(13,559)	–	(13,559)
Net assets	374,842	21,085	395,927

17. Related parties

During the year, Coal Industry Welfare Organisation Mapperley Plains Recreation and Social Centre was controlled by the Trustees. The Trustees are also Directors of Mapperley Plains Recreation and Social Club Limited (the company).

The company is limited by guarantee which operates a social club on Plains Road in Mapperley. All taxable profits of the company are covenanted to Mapperley Plains Recreation and Social Centre by way of a deed of covenant. The taxable profit made in the year ended 31 December 2019 was £nil (2018 £nil).

During the year, rent of £1,800 was received from the company (2018 £1,800). At 31st December 2019, the amount owed from Mapperley Plains Recreation and Social Club Limited totalled £34,875 (2018 £40,875). A payment plan was put in place for the company to repay the outstanding balance to the charity. The company will repay the charity £1,020 per month for 38 months, with a final instalment of £2,115 being due in month 38. To enable the company to meet these repayments, the charity has reduced the rent charged to the company to £150 per month.