

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

Unaudited Financial Statements

31 December 2021

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 2021

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Coal Industry Social Welfare Organisation Mapperley Plains Recreation & Social Club

Directors' Annual Report

Year ended 31 December 2021

The directors present their report and the unaudited financial statements of the charity for the year ended 31 December 2021.

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 directors

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

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 2021

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, with the addition of several other types of recreation and entertainment.

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.

Financial review

The financial performance of the Charity resulted in a net inflow of unrestricted funds amounting to £62,277, and a net outflow of restricted funds amounting to £ (1,283) in the year to 31st December 2021.

Achievements and performance

The financial performance of the charity resulted in a net inflow of funds amounting to £60,994 in the year to 31st December 2021. The sporting achievements are listed below.

- Cricket Section - 2021 Season Report

Senior cricket - On-field performance

- Saturday

First XI – 8th in Division A of South Notts Cricket League (SNCL)

Second XI – 9th in Division B of SNCL

Third XI – 9th in Division F of SNCL

- Sunday

First XI – 5th in Division 2 of Newark Club Cricket Alliance
Development Team - 5th in SNCL Development League
Women's XI – 2nd in Division 1 of East Midlands Women's Cricket League
Women's softball team – 7th in EMWCL central division

Junior cricket

We ran teams at Kwik, u-11, u-12, u-13, u-14 and u-15 levels. The U13 side finished as joint league winners. We ran girl's sides at U13 and U-15 level. All junior fixtures were friendlies as there was no league structure due to the covid pandemic.

We also ran the ECB All Stars programme for another season, providing an introduction to cricket for 5 – 8-year-olds, and Dynamos sessions for Girls aged 8 – 11

- Off-field development

Fund-raising events were on-line at the start of the year: Q&A with Premier League referee, a bake-along and a crossword masterclass. When in-person events were permitted, we had a successful Club Day and Annual Dinner

- Football Section – 2021 Season Report

The football team finished in 13th place in the united counties league division one. The FA vase saw them win the qualifying round against Hucknall and losing the next round to Kimberley MW. They also lost in the quarter finals of the Notts Senior cup to Carlton Town. Due to covid events were greatly reduced. We completed an end of season presentation and carried out maintenance around the ground to maintain the high standards.

- Pool Team

The pool team continued to operate with one team this year.

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.

The charity as continued to improve the facilities. The bowls pavilion roof has been repaired. Work to upgrade the cricket pavilion and a new physio room for the football has been built. A new cooler system has been installed for the cellar. The fences around the club have been painted and repaired. A considerable amount of electrical upgrade has taken place to replace old wiring. We have purchased new mowers to maintain the grounds.

New Christmas decorations have been purchased. The club has continued to operate and improve the facilities with an ongoing programme of works giving a greater experience to those that use the facilities.

Coal Industry Social Welfare Organisation Mapperley Plains Recreation & Social Club

Directors' Annual Report *(continued)*

Year ended 31 December 2021

The directors' annual report was approved on 21 September 2022 and signed on behalf of the board of trustees by:

Vic Hulme

Vic Hulme (Oct 22, 2022 10:25 GMT+1)

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 2021

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 2021.

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 2021

		Unrestricted funds £	2021 Restricted funds £	Total funds £	2020 Total funds £
	Note				
Income and endowments					
Donations and legacies	4	34,471	–	34,471	–
Charitable activities	5	74,145	40,484	114,629	99,799
Other income	6	5	–	5	–
Total income		<u>108,621</u>	<u>40,484</u>	<u>149,105</u>	<u>99,799</u>
Expenditure					
Expenditure on charitable activities	7	44,384	41,767	86,151	77,523
Other expenditure	9	1,960	–	1,960	1,650
Total expenditure		<u>46,344</u>	<u>41,767</u>	<u>88,111</u>	<u>79,173</u>
Net income and net movement in funds		<u>62,277</u>	<u>(1,283)</u>	<u>60,994</u>	<u>20,626</u>
Reconciliation of funds					
Total funds brought forward		388,433	28,121	416,554	395,928
Total funds carried forward		<u>450,710</u>	<u>26,838</u>	<u>477,548</u>	<u>416,554</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 13 form part of these financial statements.

Coal Industry Social Welfare Organisation Mapperley Plains Recreation & Social Club

Statement of Financial Position

31 December 2021

	Note	2021 £	2020 £
Fixed assets			
Tangible fixed assets	12	146,013	147,646
Current assets			
Debtors	13	70,906	52,151
Cash at bank and in hand		278,495	236,123
		349,401	288,274
Creditors: amounts falling due within one year	14	17,866	19,366
Net current assets		331,535	268,907
Total assets less current liabilities		477,548	416,554
Net assets		477,548	416,554
Funds of the charity			
Restricted funds		26,838	28,121
Unrestricted funds		450,710	388,433
Total charity funds	16	477,548	416,554

These financial statements were approved by the board of trustees and authorised for issue on 21 September 2022, and are signed on behalf of the board by:

Vic Hulme

Vic Hulme (Oct 22, 2022 10:25 GMT+1)

V Hulme
Director

The notes on pages 7 to 13 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 2021

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 2021

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 2021

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. Donations and legacies

	Unrestricted Funds £	Total Funds 2021 £	Unrestricted Funds £	Total Funds 2020 £
Donations				
Donations type 1	34,471	34,471	—	—

Coal Industry Social Welfare Organisation Mapperley Plains Recreation & Social Club

Notes to the Financial Statements *(continued)*

Year ended 31 December 2021

5. Charitable activities

	Unrestricted Funds £	Restricted Funds £	Total Funds 2021 £
Rental income	68,445	–	68,445
Social club rent	5,700	–	5,700
Cricket club income	–	23,562	23,562
Football club income	–	16,922	16,922
Exceptional income from charitable activities	–	–	–
	<u>74,145</u>	<u>40,484</u>	<u>114,629</u>

	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>

6. Other income

	Unrestricted Funds £	Total Funds 2021 £	Unrestricted Funds £	Total Funds 2020 £
Interest - deposits	<u>5</u>	<u>5</u>	<u>–</u>	<u>–</u>

7. Expenditure on charitable activities by fund type

	Unrestricted Funds £	Restricted Funds £	Total Funds 2021 £
Football club	–	15,988	15,988
Cricket club	–	25,779	25,779
Support costs	44,384	–	44,384
	<u>44,384</u>	<u>41,767</u>	<u>86,151</u>

	Unrestricted Funds £	Restricted Funds £	Total Funds 2020 £
Football club	–	9,101	9,101
Cricket club	–	11,332	11,332
Support costs	56,901	188	57,090
	<u>56,901</u>	<u>20,621</u>	<u>77,523</u>

Coal Industry Social Welfare Organisation Mapperley Plains Recreation & Social Club

Notes to the Financial Statements *(continued)*

Year ended 31 December 2021

8. Analysis of support costs

	Analysis of support costs activity 1	Total 2021	Total 2020
	£	£	£
Rates	1,962	1,962	2,061
Insurance	28	28	6,340
Electricity	510	510	76
Depreciation	8,344	8,344	7,693
Repairs & renewals	29,945	29,945	43,537
Computer costs	2,484	2,484	(3,047)
General expenses	648	648	428
Bank charges	74	74	1
Advertising & other office costs	390	390	—
	<u>44,384</u>	<u>44,384</u>	<u>57,090</u>

9. Other expenditure

	Unrestricted Funds	Total Funds 2021	Unrestricted Funds	Total Funds 2020
	£	£	£	£
Independent examiners remuneration	<u>1,960</u>	<u>1,960</u>	<u>1,650</u>	<u>1,650</u>

10. Net income

Net income is stated after charging/(crediting):

	2021	2020
	£	£
Depreciation of tangible fixed assets	<u>8,344</u>	<u>7,693</u>

11. Independent examination fees

	2021	2020
	£	£
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 (2020 - £500).

Coal Industry Social Welfare Organisation Mapperley Plains Recreation & Social Club

Notes to the Financial Statements *(continued)*

Year ended 31 December 2021

12. Tangible fixed assets

	Freehold property £	Fixtures and fittings £	Restricted grant income £	Total £
Cost				
At 1 January 2021	665,929	44,100	(81,595)	628,434
Additions	—	6,711	—	6,711
At 31 December 2021	<u>665,929</u>	<u>50,811</u>	<u>(81,595)</u>	<u>635,145</u>
Depreciation				
At 1 January 2021	438,613	42,175	—	480,788
Charge for the year	7,111	1,233	—	8,344
At 31 December 2021	<u>445,724</u>	<u>43,408</u>	<u>—</u>	<u>489,132</u>
Carrying amount				
At 31 December 2021	<u>220,205</u>	<u>7,403</u>	<u>(81,595)</u>	<u>146,013</u>
At 31 December 2020	<u>227,316</u>	<u>1,925</u>	<u>(81,595)</u>	<u>147,646</u>

13. Debtors

	2021 £	2020 £
Trade debtors	—	17,111
Amounts owed by undertakings in which the charity has a participating interest	70,846	34,875
Other debtors	60	165
	<u>70,906</u>	<u>52,151</u>

14. Creditors: amounts falling due within one year

	2021 £	2020 £
Trade creditors	462	1,821
Accruals and deferred income	3,410	5,365
Social security and other taxes	3,182	998
Other creditors	10,812	11,183
	<u>17,866</u>	<u>19,367</u>

15. Deferred income

	2021 £	2020 £
Amount deferred in year	—	3,715

Coal Industry Social Welfare Organisation Mapperley Plains Recreation & Social Club

Notes to the Financial Statements *(continued)*

Year ended 31 December 2021

16. Analysis of charitable funds

Unrestricted funds

	At 1 January 2021	Income	Expenditure	At 31 December 2021
	£	£	£	£
General funds	388,433	108,621	(46,344)	450,710

	At 1 January 2020	Income	Expenditure	At 31 December 2020
	£	£	£	£
General funds	376,609	70,375	(58,551)	388,433

Restricted funds

	At 1 January 2021	Income	Expenditure	At 31 December 2021
	£	£	£	£
Restricted Fund 1	22,279	40,484	(41,767)	20,996
Restricted Fund 2	5,842	—	—	5,842
	<u>28,121</u>	<u>40,484</u>	<u>(41,767)</u>	<u>26,838</u>

	At 1 January 2020	Income	Expenditure	At 31 December 2020
	£	£	£	£
Restricted Fund 1	13,445	29,424	(20,621)	22,248
Restricted Fund 2	5,873	—	—	5,873
	<u>19,318</u>	<u>29,424</u>	<u>(20,621)</u>	<u>28,121</u>

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 and 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 2021 was £34,471 (2020 £23,206).

During the year, rent of £5,760 was charged to the company (2020 £600). At 31st December 2021, the amount owed from Mapperley Plains Recreation and Social Club Limited totalled £36,375 (2020 £33,875). A payment plan is in place for the company to repay the outstanding balance to the charity.

Coal Industry Social Welfare Organisation Unaudited Financial Statements YE 31122021

Final Audit Report

2022-10-22

Created:	2022-10-21
By:	Iliffe Poulter (ipo@ip-online.co.uk)
Status:	Signed
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