

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

Unaudited Financial Statements

31 December 2022

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 2022

	Page
Directors' annual report	1
Independent examiner's report to the directors	5
Statement of financial activities	6
Statement of financial position	7
Notes to the financial statements	8

Coal Industry Social Welfare Organisation Mapperley Plains Recreation & Social Club

Directors' Annual Report

Year ended 31 December 2022

The directors present their report and the unaudited financial statements of the charity for the year ended 31 December 2022.

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

Charles 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 2022

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.

Coal Industry Social Welfare Organisation Mapperley Plains Recreation & Social Club

Directors' Annual Report *(continued)*

Year ended 31 December 2022

Achievements and performance

The financial performance of the charity resulted in a net inflow of funds amounting to £12,934 in the year to 31st December 2022. The sporting achievements are listed below.

Cricket Section **2022 Season Report**

On-field performance

Senior Cricket

Saturday

First XI - 4th in Division A of South Notts Cricket League (SNCL)

Second XI - 10th in Division B of SNCL

Third XI - 7th in Division F of SNCL

Sunday

First XI - 7th in Division 2 of Newark Club Cricket Alliance

Development Team - 8th in SNCL Development League

Women's XI - 3rd in Division 1 of East Midlands Women's Cricket League Women's softball team - 4th in EMWCL Division 2 North/Central division Women's Super 8s - 4th in Division 2 North

Junior cricket

We ran teams at kwik, u-11, u-12, u-13, u-14 and u-15 levels. U14s were cup Runners-Up. We ran girl's sides at U13 (league winners) and U15 level (league runners-up). Other We also ran the ECB All Stars programme for another season, providing an introduction to cricket for 5 - 8-year-olds.

Football Section

2022 Season report

The football team finished in 19th place in the united counties league division one. The FA vase saw them loss the qualifying round against Belper United. We also lost in the first round of the UCL cup. A good run in the Notts Senior cup saw them get to the quarter finals playing Nottingham Forest U23 which unfortunately they lost. We completed an end of season presentation and carried out maintenance around the ground to maintain and a revamp of the home changing room. Closed season swathe football pitch reseeded.

Off-field development

We had three very successful fund-raising events: quiz night in April, Club Day in August and Annual Dinner in October.

We invested in an on-site defibrillator.

We introduced a number of sustainability initiatives, including a Club Garden, recycling plastic bottles and crisp packets, and trying to use environmentally-responsible supplies (loo rolls, cleaning products etc).

The Club received funds from the Co-op of £3,321 towards a new artificial match wicket and a grant from the ECB for £10,000 towards an extension to our practice net facilities (both projects to be completed in 2023)

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 dance floors have been refurbished to a high standard. The cricket club have had new practice nets. In bid to reduce energy bills we have upgraded the heating system and installed solar panels. Further electrical work to renew the distribution system was also carried out. Work as started on the refurb of the kitchen in the concert room. We continue to upgrade the working practices of the club.

Coal Industry Social Welfare Organisation Mapperley Plains Recreation & Social Club

Directors' Annual Report *(continued)*

Year ended 31 December 2022

Financial review

The financial performance of the Charity resulted in a net inflow of unrestricted funds amounting to £8,024 and a net inflow of restricted funds amounting to £2,983 in the year to 31st December 2022.

The directors' annual report was approved on 20 September 2023 and signed on behalf of the board of trustees by:



vic hulme (Sep 22, 2023 16:00 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 2022

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 2022.

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 2022

			2022		2021
	Note	Unrestricted funds £	Restricted funds £	Total funds £	Total funds £
Income and endowments					
Donations and legacies	4	15,572	–	15,572	34,471
Charitable activities	5	69,645	71,367	141,012	114,629
Other income	6	110	–	109	5
Total income		<u>85,327</u>	<u>71,367</u>	<u>156,693</u>	<u>149,105</u>
Expenditure					
Expenditure on charitable activities	7	75,043	68,384	143,426	86,151
Other expenditure	9	2,260	–	2,260	1,960
Total expenditure		<u>77,303</u>	<u>68,384</u>	<u>145,686</u>	<u>88,111</u>
Net income and net movement in funds		<u>8,024</u>	<u>2,983</u>	<u>11,007</u>	<u>60,994</u>
Reconciliation of funds					
Total funds brought forward		450,710	26,838	477,548	416,554
Total funds carried forward		<u>458,734</u>	<u>29,821</u>	<u>488,555</u>	<u>477,548</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 8 to 14 form part of these financial statements.


Coal Industry Social Welfare Organisation Mapperley Plains Recreation & Social Club

Statement of Financial Position

31 December 2022

	Note	2022 £	2021 £
Fixed assets			
Tangible fixed assets	12	148,059	146,013
Current assets			
Debtors	13	74,418	70,906
Cash at bank and in hand		280,788	278,495
		355,206	349,401
Creditors: amounts falling due within one year	14	14,710	17,866
Net current assets		340,496	331,535
Total assets less current liabilities		488,555	477,548
Net assets		488,555	477,548
Funds of the charity			
Restricted funds		29,821	26,838
Unrestricted funds		458,734	450,710
Total charity funds	15	488,555	477,548

These financial statements were approved by the board of trustees and authorised for issue on 20 September 2023, and are signed on behalf of the board by:


vic hulme (Sep 22, 2023 16:00 GMT+1)
V Hulme
Director

The notes on pages 8 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 2022

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 2022

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.

Coal Industry Social Welfare Organisation Mapperley Plains Recreation & Social Club

Notes to the Financial Statements *(continued)*

Year ended 31 December 2022

3. Accounting policies *(continued)*

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.

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 2022 £	Unrestricted Funds £	Total Funds 2021 £
Donations				
Donations type 1	<u>15,572</u>	<u>15,572</u>	<u>34,471</u>	<u>34,471</u>

Coal Industry Social Welfare Organisation Mapperley Plains Recreation & Social Club

Notes to the Financial Statements *(continued)*

Year ended 31 December 2022

5. Charitable activities

	Unrestricted Funds £	Restricted Funds £	Total Funds 2022 £
Rental income	68,445	–	68,445
Social club rent	1,200	–	1,200
Cricket club income	–	40,138	40,138
Football club income	–	31,229	31,229
	<u>69,645</u>	<u>71,367</u>	<u>141,012</u>

	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
	<u>74,145</u>	<u>40,484</u>	<u>114,629</u>

6. Other income

	Unrestricted Funds £	Total Funds 2022 £	Unrestricted Funds £	Total Funds 2021 £
Interest - deposits	<u>110</u>	<u>109</u>	<u>5</u>	<u>5</u>

7. Expenditure on charitable activities by fund type

	Unrestricted Funds £	Restricted Funds £	Total Funds 2022 £
Football costs	–	29,429	29,429
Cricket costs	–	38,955	38,955
Support costs	75,043	–	75,042
	<u>75,043</u>	<u>68,384</u>	<u>143,426</u>

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

Coal Industry Social Welfare Organisation Mapperley Plains Recreation & Social Club

Notes to the Financial Statements *(continued)*

Year ended 31 December 2022

8. Analysis of support costs

	Analysis of support costs activity 1	Total 2022	Total 2021
	£	£	£
Rates	3,502	3,502	1,962
Insurance	3,618	3,618	28
Light, heat & power	379	379	510
Depreciation charge in year	9,244	9,244	8,344
Repairs & renewals	47,839	47,839	29,745
Computer costs	2,687	2,687	2,484
Miscellaneous costs	1,384	1,384	648
Bank charges	117	117	74
Office costs	273	273	390
Donations	6,000	6,000	—
	<u>75,043</u>	<u>75,043</u>	<u>44,185</u>

9. Other expenditure

	Unrestricted Funds	Total Funds 2022	Unrestricted Funds	Total Funds 2021
	£	£	£	£
Independent examiners remuneration	<u>2,260</u>	<u>2,260</u>	<u>1,960</u>	<u>1,960</u>

10. Net income

Net income is stated after charging/(crediting):

	2022	2021
	£	£
Depreciation of tangible fixed assets	<u>9,244</u>	<u>8,344</u>

11. Independent examination fees

	2022	2021
	£	£
Fees payable to the independent examiner for: Independent examination of the financial statements	<u>500</u>	<u>500</u>

Coal Industry Social Welfare Organisation Mapperley Plains Recreation & Social Club

Notes to the Financial Statements *(continued)*

Year ended 31 December 2022

12. Tangible fixed assets

	Freehold property £	Fixtures and fittings £	User defined asset £	Total £
Cost				
At 1 January 2022	665,929	50,811	(81,595)	635,145
Additions	—	11,290	—	11,290
At 31 December 2022	<u>665,929</u>	<u>62,101</u>	<u>(81,595)</u>	<u>646,435</u>
Depreciation				
At 1 January 2022	445,724	43,408	—	489,132
Charge for the year	7,106	2,138	—	9,244
At 31 December 2022	<u>452,830</u>	<u>45,546</u>	<u>—</u>	<u>498,376</u>
Carrying amount				
At 31 December 2022	<u>213,099</u>	<u>16,555</u>	<u>(81,595)</u>	<u>148,059</u>
At 31 December 2021	<u>220,205</u>	<u>7,403</u>	<u>(81,595)</u>	<u>146,013</u>

13. Debtors

	2022 £	2021 £
Amounts owed by undertakings in which the charity has a participating interest	74,418	70,846
Other debtors	—	60
	<u>74,418</u>	<u>70,906</u>

14. Creditors: amounts falling due within one year

	2022 £	2021 £
Trade creditors	854	462
Accruals and deferred income	1,880	3,410
Social security and other taxes	1,564	3,182
Other creditors	10,412	10,812
	<u>14,710</u>	<u>17,866</u>

Coal Industry Social Welfare Organisation Mapperley Plains Recreation & Social Club

Notes to the Financial Statements *(continued)*

Year ended 31 December 2022

15. Analysis of charitable funds

Unrestricted funds

	At 1 January 20 22	Income £	Expenditure £	At 31 December 2022 £
General funds	450,710	85,327	(77,303)	458,734

	At 1 January 20 21	Income £	Expenditure £	At 31 December 2021 £
General funds	388,433	108,621	(46,344)	450,710

Restricted funds

	At 1 January 20 22	Income £	Expenditure £	At 31 December 2022 £
Football & Cricket	20,996	71,367	(68,384)	23,979
Other	5,842	—	—	5,842
	26,838	71,367	(68,384)	29,821

	At 1 January 20 21	Income £	Expenditure £	At 31 December 2021 £
Football & Cricket	22,279	40,484	(41,767)	20,996
Other	5,842	—	—	5,842
	28,121	40,484	(41,767)	26,838

16. Related parties

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

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 amount donated from the company in the year ended 31 December 2022 was £15,572 (2021 £34,471).

During the year, rent of £1,200 was charged to the company (2021 £5760). At 31st December 2021, the amount owed from Mapperley Plains Recreation and Social Club Limited totalled £74,418 (2021 £70,846). A payment plan is in place for the company to repay the outstanding balance to the charity.