

FRYSTON COLLIERY WELFARE RECREATION CLUB
(CHARITY REGISTRATION NUMBER 523539)

TRUSTEES' REPORT AND FINANCIAL ACCOUNTS

FOR THE YEAR ENDED 30 JUNE 2023

FRYSTON COLLIERY WELFARE RECREATION CLUB
YEAR ENDED 30 JUNE 2023

INDEX

<u>Contents</u>	<u>Page</u>
Legal and Administrative Details	1
Trustees' Report	2 - 3
Independent Examiner's Report	4
Statement of Financial Activities	5
Balance Sheet	6
Notes to the Accounts	7 - 8
Section Accounts	9 - 14

FRYSTON COLLIERY WELFARE RECREATION CLUB

LEGAL AND ADMINISTRATIVE DETAILS

CHARITY REGISTRATION NUMBER 523539

TRUSTEES

Mr R Allen
Mr K Tolson
Mr B Copley
Mr B Rothwell (Resigned 16/5/2023)
Mrs D Smith
Mr R A Owen
Mrs K Cooper
Mr M Agar (Resigned 26/2/2023)
Mr W Jones (Appointed 7/3/2023)
Mr M Baines (Appointed 16/5/2023)
Mr P Taylor (Appointed 26/9/2023)

SECRETARY Mr B Copley

TREASURER Mr K Tolson

SCHEME ADDRESS

Askham Road
Off Borrowdale Drive
Ferry Fryston
Castleford
WF10 2NY

BANKERS

Santander UK plc
Business Banking
Bridle Road
Bootle
Merseyside
L30 4GB

INDEPENDENT EXAMINER

J Wallage FCA
CISWO (Trading) Limited
The Old Rectory
Rectory Drive
Whiston
Rotherham
South Yorkshire
S60 4JG

FRYSTON COLLIERY WELFARE RECREATION CLUB
REPORT OF THE TRUSTEES FOR THE YEAR ENDED 30 JUNE 2023

The trustees present their report along with the financial statements of the charity for the year ended 30 June 2023. The financial statements have been prepared in accordance with the accounting policies set out in Note 1 to the accounts which can be found on page 7.

Constitution and Objects

The charity was constituted by a scheme registered with the Charity Commission under a Governing Document amended on 14 September 2004 under the number 523539.

The objects of the charity are to provide a Community Centre with social, recreational and cultural facilities for the benefit of persons who are, or have been, employed in the coal industry or its allied industries and also for the benefit of the inhabitants of the area in and around Fryston and the local community in general.

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 facilities for use by the public. In addition to this, the charity receives an occupational licence from its connected trading company, Fryston Welfare Social Club Limited and an arrangement is in place whereby all profits of the company are donated to the charity under Gift Aid.

Trustee 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 or trade union members. The Trustee Board is made up of equal numbers of each nominating body.

Financial Review

The charity had net outgoing resources of £7,806 (2022 outgoing £4,970). Fryston Welfare Social Club Limited pays an annual Occupational Licence to the charity for use of the premises and bar assets and are also covenanted to pay the charity as Gift Aid any net taxable profits which the company make each year. Unfortunately the company made a loss this year so was not in a position to make such a transfer this year. The trustees and management committee are constantly appraising and controlling the finances of the Welfare and are hopeful that the Social Club will return to profitability.

Review of Activities for the Public Benefit

The trustees have referred to the guidance given by the Charity Commission on public benefit when reviewing the aims and objectives and, as a result, the following have taken place during the year.

The open age football team have again enjoyed a good season winning the Wakefield District League Cup and being runner up in the Wakefield premier league.

The angling section were back on the bank during the summer months enjoying their match fishing at various venues.

The outdoor bowling section have enjoyed another season maintaining a vets team, a midweek team and a Saturday team.

The junior rugby section have again gone from strength to strength boasting age section 9's, 10's, 11's and 15's.

The open age mens's team have had another good season winning the Pennine league and Yorkshire summer league.

The trustees would like to thank all the volunteers who give their valuable time to help with promoting the various sporting sections enjoyed at Fryston Welfare Club, they all do a terrific job.

Continued...

FRYSTON COLLIERY WELFARE RECREATION CLUB

REPORT OF THE TRUSTEES (CONTINUED)
FOR THE YEAR ENDED 30 JUNE 2023

Investment Policy

The trustees do not have an investment policy in place as such as the charity does not have sufficient funds at this time to consider investments of any sort. The trustees will continue to monitor this situation and make relevant decisions as necessary.

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 upkeep of the premises.

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 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 directors, committee and members to address these risks.

Trustees' Responsibilities in relation to the Financial Statements

Law applicable to charities in England and Wales required the Trustees to prepare financial statements for each financial year which give a true and fair view of the charity and the incoming resources and application of resources 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 to 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 of fraud and other irregularities.

R All

Signed - Trustee

2-2-24

Date

REGINALD ALLEN

Print name - Trustee

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF
FRYSTON COLLIERY WELFARE RECREATION CLUB

I report to the trustees on my examination of the accounts of the above named charity (Registered number 523539) for the period ended 30 June 2023, set out on pages 5 to 8.

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 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 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) Limited
The Old Rectory
Rectory Drive
Whiston
Rotherham
South Yorkshire
S60 4JG

2/2/2024
.....
Date

FRYSTON COLLIERY WELFARE RECREATION CLUB

STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR ENDED 30 JUNE 2023

	<u>NOTE</u>	<u>Unrestricted</u> <u>Funds</u> <u>£</u>	<u>Restricted</u> <u>Funds</u> <u>£</u>	<u>Designated</u> <u>Funds</u> <u>£</u>	<u>Total</u> <u>2023</u> <u>£</u>	<u>Total</u> <u>2022</u> <u>£</u>
<u>INCOME AND ENDOWMENTS</u>						
Occupational licence		3,500	-	-	3,500	3,000
Gift Aid		-	-	-	-	4,064
Ground and room hire		475	-	-	475	675
Rent received		7,200	-	-	7,200	5,100
Snooker and pool		(61)	-	-	(61)	544
Insurance Claim		-	-	-	-	500
Donation		310	-	-	310	-
Sections income	5	-	-	22,388	22,388	27,123
TOTAL INCOME		11,424	-	22,388	33,812	41,006
<u>EXPENDITURE</u>						
<u>Direct Charitable Expenditure</u>						
Ground rent, rates and water		1,704	-	-	1,704	1,379
Light and heat		4,346	-	-	4,346	4,837
Cleaning		3,154	-	-	3,154	4,165
Insurance		4,014	-	-	4,014	3,755
Depreciation		3,863	35	-	3,898	3,999
Sections expenditure	5	-	-	23,307	23,307	26,664
Sundry Expenditure		-	-	-	-	10
		17,081	35	23,307	40,423	44,809
<u>Management and Administration</u>						
Accountancy		1,195	-	-	1,195	1,167
TOTAL EXPENDITURE		18,276	35	23,307	41,618	45,976
NET MOVEMENT IN FUNDS		(6,852)	(35)	(919)	(7,806)	(4,970)
Fund balances brought forward		104,190	233	19,916	124,339	129,309
Fund balances carried forward		97,338	198	18,997	116,533	124,339

FRYSTON COLLIERY WELFARE RECREATION CLUB

BALANCE SHEET AS AT 30 JUNE 2023

	<u>NOTE</u>	<u>2023</u>	<u>2022</u>
		£	£
<u>FIXED ASSETS</u>			
Tangible fixed assets	4	49,419	53,317
<u>CURRENT ASSETS</u>			
Debtors and prepayments	2	38,708	38,412
Welfare: Cash at bank and in hand	3	11,009	13,816
Sections: Cash at bank and in hand	5	18,997	19,916
		<u>68,714</u>	<u>72,144</u>
<u>LESS: CURRENT LIABILITIES</u>			
Creditors falling due within one year	6	<u>(1,600)</u>	<u>(1,122)</u>
Net Current Assets		67,114	71,022
TOTAL NET ASSETS		<u><u>116,533</u></u>	<u><u>124,339</u></u>
<u>FUNDS</u>			
Unrestricted Funds		97,338	104,190
Restricted Funds		198	233
Designated Funds		18,997	19,916
		<u><u>116,533</u></u>	<u><u>124,339</u></u>

Approved by the Trustees and signed on their behalf by:

R Allen
Signed - Trustee

REGINALD ALLEN
Print Name - Trustee

2-2-24
Date

FRYSTON COLLIERY WELFARE RECREATION CLUB

NOTES TO THE ACCOUNTS FOR THE
YEAR ENDED 30 JUNE 2023

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 (FRS102) and the Financial reporting Standard (FRS102) and the Charities Act 2011.

The trustees consider that there are no material uncertainties about the Trust's ability to continue as a going concern. The trustees have a reasonable expectation the Trust has adequate reserves to continue in operation 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 amount of the obligation can be measured reliably. All expenditure is accounted for on an accruals basis.

d) Depreciation

Depreciation is charged on all fixed assets with the intention of writing off the cost of each asset over its estimated useful life. The rates applied are as follows:

Scheme Buildings	- 2% Straight Line basis
Sports Pavillion & Security Fencing	- 2% Straight Line basis
Fixtures, Fittings & Equipment	- 15% Reducing Balance
Concert Room Refurbishment	- 2% Straight Line basis

2. DEBTORS AND PREPAYMENTS

	2023	2022
	£	£
VAT	1,240	1,265
Prepayments and other debtors	5,536	4,717
Fryston Welfare Social Club Ltd	31,932	32,430
	<u>38,708</u>	<u>38,412</u>

3. CASH AND BANK

Current Account	10,589	13,396
Cash In Hand	420	420
	<u>11,009</u>	<u>13,816</u>

FRYSTON COLLIERY WELFARE RECREATION CLUB

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 30 JUNE 2023 (CONTINUED)

4. TANGIBLE FIXED ASSETS	<u>Scheme</u>	<u>Sports</u>	<u>Fixtures,</u>	<u>Concert</u>	
	<u>Buildings</u>	<u>Pavilion &</u>	<u>Fittings &</u>	<u>Room</u>	<u>Total</u>
	£	£	£	£	£
<u>Cost or Valuation</u>					
At 1 July 2022	134,922	31,370	136,495	21,125	323,912
Additions	-	-	-	-	-
At 30 June 2023	<u>134,922</u>	<u>31,370</u>	<u>136,495</u>	<u>21,125</u>	<u>323,912</u>
<u>Accumulated Depreciation</u>					
At 1 July 2022	105,185	11,605	132,680	21,125	270,595
Charge for the year	2,699	627	572	-	3,898
At 30 June 2023	<u>107,884</u>	<u>12,232</u>	<u>133,252</u>	<u>21,125</u>	<u>274,493</u>
<u>Net Book Value</u>					
At 30 June 2023	<u>27,038</u>	<u>19,138</u>	<u>3,243</u>	<u>-</u>	<u>49,419</u>
At 30 June 2022	<u>29,737</u>	<u>19,765</u>	<u>3,815</u>	<u>-</u>	<u>53,317</u>

	<u>Balances</u>		<u>Balances</u>
	<u>B/F</u>	<u>Movement</u>	<u>C/F</u>
	£	£	£
5. SECTIONS CASH AT BANK			
Outdoor Bowls	477	17	494
Open Age Football	567	(505)	62
Pavillion	7,066	426	7,492
Open Age Rugby	5,031	723	5,754
Junior Rugby	2,023	(50)	1,973
Angling	4,752	(1,530)	3,222
	<u>19,916</u>	<u>(919)</u>	<u>18,997</u>

	<u>2023</u>	<u>2022</u>
	£	£
6. CREDITORS FALLING DUE WITHIN ONE YEAR		
Creditors Control Account	450	-
Accruals	1,150	1,122
	<u>1,600</u>	<u>1,122</u>

FRYSTON COLLIERY WELFARE RECREATION CLUB
YEAR ENDED 30 JUNE 2023
BOWLING SECTION

	<u>2023</u>		<u>2022</u>	
	£	£	£	£
<u>INCOME</u>				
Sundry Income		890		607
		<hr/>		<hr/>
		890		607
<u>EXPENDITURE</u>				
League fees	422		73	
Fryston Welfare	300		300	
Insurance	51		43	
Sundry expenses	100		100	
	<hr/>		<hr/>	
		873		516
		<hr/>		<hr/>
Surplus for the year		17		91
Cash and bank balances brought forward		477		386
Cash and bank balances carried forward		<hr/>		<hr/>
		494		477
		<hr/>		<hr/>

FRYSTON COLLIERY WELFARE RECREATION CLUB
YEAR ENDED 30 JUNE 2023
OPEN AGE FOOTBALL SECTION

	<u>2023</u>		<u>2022</u>	
	£	£	£	£
INCOME				
Membership fees		1,144		650
Fundraising events and raffles		180		350
Fines repaid		140		100
Other Income		650		600
		<hr/>		<hr/>
		2,114		1,700
EXPENDITURE				
League and cup fees	204		204	
Referees fees	422		250	
Insurance	75		75	
Welfare fees and pools	200		200	
Equipment purchases	778		230	
Fines	160		125	
Kit wash	310		170	
Other Expenses	470			
	<hr/>		<hr/>	
		2,619		1,254
(Deficit) / Surplus for the year		<hr/>		<hr/>
		(505)		446
Cash and bank balances brought forward		567		121
Cash and bank balances carried forward		<hr/>		<hr/>
		62		567

FRYSTON COLLIERY WELFARE RECREATION CLUB
YEAR ENDED 30 JUNE 2023
PAVILION SECTION

	<u>2023</u>		<u>2022</u>	
	£	£	£	£
INCOME				
Fundraising		1,210		1,525
Use of premises & floodlights		1,600		1,700
		<u>2,810</u>		<u>3,225</u>
EXPENDITURE				
Light & heat	1,884		2,130	
Equipment, Repairs & maintenance	<u>500</u>		<u>921</u>	
		<u>2,384</u>		<u>3,051</u>
Surplus for the year		426		174
Cash and bank balances brought forward		7,066		6,892
Cash and bank balance carried forward		<u><u>7,492</u></u>		<u><u>7,066</u></u>

FRYSTON COLLIERY WELFARE RECREATION CLUB
YEAR ENDED 30 JUNE 2023
FRYSTON WARRIORS JUNIORS RUGBY SECTION

	<u>2023</u>		<u>2022</u>	
	£	£	£	£
INCOME				
Sponsorship and donations		1,060		400
Subscriptions and shop income		2,630		3,785
Signing on fees		-		420
Teams		2,593		2,329
Sundry Income		936		-
		<hr/>		<hr/>
		7,219		6,934
 EXPENDITURE				
Insurance and league fees	90		693	
Coaching courses, etc	670		510	
Equipment, kit and referees	4,074		3,238	
Fines	90		615	
Pavilion fees	800		700	
Sundry expenses	772		50	
	<hr/>		<hr/>	
		6,496		5,806
 Surplus for the year		<hr/>		<hr/>
		723		1,128
 Cash and bank balances brought forward		5,031		3,903
 Cash and bank balances carried forward		<hr/>		<hr/>
		5,754		5,031

FRYSTON COLLIERY WELFARE RECREATION CLUB
YEAR ENDED 30 JUNE 2023
ANGLING SECTION

	<u>2023</u>		<u>2022</u>
	£	£	£
INCOME			
Fees received from anglers		330	1,240
		<u>330</u>	<u>1,240</u>
EXPENDITURE			
Fishing venue fees	380		380
	<u>380</u>		<u>380</u>
(Deficit) / Surplus for the year		(50)	860
Cash and bank balances brought forward		2,023	1,163
Cash and bank balances carried forward		<u>1,973</u>	<u>2,023</u>

NOTE

This section prepares its accounts on an annual 31 January basis.

FRYSTON COLLIERY WELFARE RECREATION CLUB
YEAR ENDED 30 JUNE 2023
OPEN AGE RUGBY SECTION

	<u>2023</u>	<u>2022</u>
	£	£
INCOME		
Sponsorship, grants and donations	6,900	10,764
Fundraising	2,125	2,653
	<hr/> 9,025	<hr/> 13,417
EXPENDITURE		
Rugby kit	3,600	9,842
Pavillion Fees	200	600
Referees	940	655
Laundry	685	650
Refreshments	600	736
First Aid	1,040	465
Insurance	440	181
League Fees	275	175
Busses	1,900	1,160
Presentation Night	875	540
Raffle Prizes	-	653
	<hr/> 10,555	<hr/> 15,657
(Deficit) for the year	<hr/> (1,530)	<hr/> (2,240)
Cash and bank balances brought forward	4,752	6,992
Cash and bank balances carried forward	<hr/> <u>3,222</u>	<hr/> <u>4,752</u>