

FRYSTON COLLIERY WELFARE RECREATION CLUB
(CHARITY REGISTRATION NUMBER 523539)

TRUSTEES' REPORT AND FINANCIAL ACCOUNTS

FOR THE YEAR ENDED 30 JUNE 2024

FRYSTON COLLIERY WELFARE RECREATION CLUB
YEAR ENDED 30 JUNE 2024

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FRYSTON COLLIERY WELFARE RECREATION CLUB

LEGAL AND ADMINISTRATIVE DETAILS

CHARITY REGISTRATION NUMBER

523539

TRUSTEES

Mr R Allen
Mr K Tolson
Mr B Copley
Mr R A Owen
Mrs K Cooper
Mr M Baines
Mrs A Jones (Appointed 13/6/2023)
Mr P Taylor (Appointed 26/9/2023)
Mr W Jones (Appointed 1/12/2023)

SECRETARY

Mr B Copley

TREASURER

Mr K Tolson

SCHEME ADDRESS

Askham Road
Off Borrowdale Drive
Ferry Fryston
Castleford
WF10 2NY

BANKERS

Lloyds Bank Plc
25 Gresham Street
London
EC2V 7HN

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 2024

The trustees present their report along with the financial statements of the charity for the year ended 30 June 2024. 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 £9,005 (2023 outgoing £7,806). 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 rugby section have again enjoyed a good season but unfortunately there were no cups to add to their collection.

The angling section were back on the bank during the summer months enjoying their fishing. The section also boasts a UK champion. Gareth Gill won the UK clubman of the year, a prestigious event that covers the whole of England.

The junior rugby section continues to have a strong following with under 9's, 10's and 11's teams.

The open age men's section had another good season but unfortunately failed to bring home any trophies this year.

The outdoor bowling section enjoyed another good season maintaining midweek, Saturday and Vets teams.

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.

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.

Continued...

FRYSTON COLLIERY WELFARE RECREATION CLUB

REPORT OF THE TRUSTEES (CONTINUED)
FOR THE YEAR ENDED 30 JUNE 2024

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.

RAIG.....

Signed - Trustee

17.3.25.....

Date

REG. 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 2024, 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.

.....
Wallage

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

.....
21/3/25
Date

FRYSTON COLLIERY WELFARE RECREATION CLUB

STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR ENDED 30 JUNE 2024

	<u>NOTE</u>	<u>Unrestricted</u> <u>Funds</u> £	<u>Restricted</u> <u>Funds</u> £	<u>Designated</u> <u>Funds</u> £	<u>Total</u> <u>2024</u> £	<u>Total</u> <u>2023</u> £
<u>INCOME AND ENDOWMENTS</u>						
Occupational licence		4,000	-	-	4,000	3,500
Ground and room hire		400	-	-	400	475
Rent received		7,600	-	-	7,600	7,200
Snooker and pool		381	-	-	381	(61)
Donation		-	-	-	-	310
Sections income	5	-	-	16,761	16,761	22,388
TOTAL INCOME		12,381	-	16,761	29,142	33,812
<u>EXPENDITURE</u>						
<u>Direct Charitable Expenditure</u>						
Ground rent, rates and water		1,401	-	-	1,401	1,704
Light and heat		5,004	-	-	5,004	4,346
Cleaning		3,086	-	-	3,086	3,154
Insurance		4,349	-	-	4,349	4,014
Depreciation		3,614	198	-	3,812	3,898
Sections expenditure	5	-	-	19,205	19,205	23,307
Sundry Expenditure		470	-	-	470	-
		17,924	198	19,205	37,327	40,423
<u>Management and Administration</u>						
Accountancy		1,252	-	-	1,252	1,195
TOTAL EXPENDITURE		19,176	198	19,205	38,579	41,618
NET MOVEMENT IN FUNDS		(6,795)	(198)	(2,444)	(9,437)	(7,806)
Fund balances brought forward		97,338	198	18,997	116,533	124,339
Fund balances carried forward		90,543	-	16,553	107,096	116,533

FRYSTON COLLIERY WELFARE RECREATION CLUB

BALANCE SHEET AS AT 30 JUNE 2024

	<u>NOTE</u>	<u>2024</u>	<u>2023</u>
		£	£
<u>FIXED ASSETS</u>			
Tangible fixed assets	4	45,607	49,419
<u>CURRENT ASSETS</u>			
Debtors and prepayments	2	37,613	38,708
Welfare: Cash at bank and in hand	3	9,121	11,009
Sections: Cash at bank and in hand	5	16,553	18,997
		<u>63,287</u>	<u>68,714</u>
<u>LESS: CURRENT LIABILITIES</u>			
Creditors falling due within one year	6	<u>(1,798)</u>	<u>(1,600)</u>
Net Current Assets		61,489	67,114
TOTAL NET ASSETS		<u><u>107,096</u></u>	<u><u>116,533</u></u>
<u>FUNDS</u>			
Unrestricted Funds		90,543	97,338
Restricted Funds		-	198
Designated Funds		16,553	18,997
		<u><u>107,096</u></u>	<u><u>116,533</u></u>

Approved by the Trustees and signed on their behalf by:

R Allen
Signed - Trustee

REG ALLEN
Print Name - Trustee

17-3-25
Date

FRYSTON COLLIERY WELFARE RECREATION CLUB

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 30 JUNE 2024

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

	2024	2023
	£	£
VAT	1,265	1,240
Prepayments and other debtors	3,002	5,536
Fryston Welfare Social Club Ltd	33,346	31,932
	<u>37,613</u>	<u>38,708</u>

3. CASH AND BANK

Current Account	9,121	10,589
Cash In Hand	-	420
	<u>9,121</u>	<u>11,009</u>

FRYSTON COLLIERY WELFARE RECREATION CLUB

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 30 JUNE 2024 (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 2023	134,922	31,370	136,495	21,125	323,912
Additions	-	-	-	-	-
At 30 June 2024	<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 2023	107,884	12,232	133,252	21,125	274,493
Charge for the year	2,698	628	486	-	3,812
At 30 June 2024	<u>110,582</u>	<u>12,860</u>	<u>133,738</u>	<u>21,125</u>	<u>278,305</u>
<u>Net Book Value</u>					
At 30 June 2024	<u>24,340</u>	<u>18,510</u>	<u>2,757</u>	<u>-</u>	<u>45,607</u>
At 30 June 2023	<u>27,038</u>	<u>19,138</u>	<u>3,243</u>	<u>-</u>	<u>49,419</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	494	(300)	194
Open Age Football	62	248	310
Pavillion	7,492	(460)	7,032
Open Age Rugby	5,754	(2,039)	3,715
Junior Rugby	1,973	(160)	1,813
Angling	3,222	267	3,489
	<u>18,997</u>	<u>(2,444)</u>	<u>16,553</u>

	<u>2024</u>	<u>2023</u>
	£	£
6. CREDITORS FALLING DUE WITHIN ONE YEAR		
Creditors Control Account	591	450
Accruals	1,207	1,150
	<u>1,798</u>	<u>1,600</u>

FRYSTON COLLIERY WELFARE RECREATION CLUB
YEAR ENDED 30 JUNE 2024
BOWLING SECTION

	<u>2024</u>		<u>2023</u>	
	£	£	£	£
<u>INCOME</u>				
Sundry Income		1,077		890
		<hr/>		<hr/>
		1,077		890
<u>EXPENDITURE</u>				
League fees	359		422	
Fryston Welfare	300		300	
Insurance	54		51	
Sundry expenses	664		100	
	<hr/>		<hr/>	
		1,377		873
		<hr/>		<hr/>
(Deficit) / Surplus for the year		(300)		17
Cash and bank balances brought forward		494		477
		<hr/>		<hr/>
Cash and bank balances carried forward		194		494
		<hr/>		<hr/>

FRYSTON COLLIERY WELFARE RECREATION CLUB
YEAR ENDED 30 JUNE 2024
OPEN AGE FOOTBALL SECTION

	<u>2024</u>		<u>2023</u>	
	£	£	£	£
INCOME				
Membership fees		1,950		1,144
Fundraising events and raffles		568		180
Fines repaid		-		140
Other Income		90		650
		<hr/>		<hr/>
		2,608		2,114
EXPENDITURE				
League and cup fees	-		204	
Referees fees	677		422	
Insurance	-		75	
Welfare fees and pools	-		200	
Equipment purchases	977		778	
Fines	-		160	
Kit wash	466		310	
Other Expenses	240		470	
	<hr/>		<hr/>	
		2,360		2,619
Surplus / (Deficit) for the year		<hr/>		<hr/>
		248		(505)
Cash and bank balances brought forward		62		567
		<hr/>		<hr/>
Cash and bank balances carried forward		<u>310</u>		<u>62</u>

FRYSTON COLLIERY WELFARE RECREATION CLUB
YEAR ENDED 30 JUNE 2024
PAVILION SECTION

	<u>2024</u>		<u>2023</u>	
	£	£	£	£
INCOME				
Fundraising		1,400		1,210
Use of premises & floodlights		1,300		1,600
		<hr/>		<hr/>
		2,700		2,810
 EXPENDITURE				
Light & heat	2,100		1,884	
Equipment, Repairs & maintenance	1,060		500	
	<hr/>		<hr/>	
		3,160		2,384
 (Deficit) / Surplus for the year		<hr/>		<hr/>
		(460)		426
 Cash and bank balances brought forward		7,492		7,066
 Cash and bank balance carried forward		<hr/>		<hr/>
		7,032		7,492

FRYSTON COLLIERY WELFARE RECREATION CLUB
YEAR ENDED 30 JUNE 2024
FRYSTON WARRIORS JUNIORS RUGBY SECTION

	<u>2024</u>		<u>2023</u>	
	£	£	£	£
INCOME				
Sponsorship and donations		2,449		1,060
Subscriptions and shop income		3,050		2,630
Teams		543		2,593
Sundry Income		52		936
		<hr/>		<hr/>
		6,094		7,219
EXPENDITURE				
Insurance and league fees	95		90	
Coaching courses, etc	73		670	
Equipment, kit and referees	6,819		4,074	
Fines	190		90	
Pavilion fees	940		800	
Sundry expenses	16		772	
	<hr/>		<hr/>	
		8,133		6,496
(Deficit) / Surplus for the year		<hr/>		<hr/>
		(2,039)		723
Cash and bank balances brought forward		5,754		5,031
Cash and bank balances carried forward		<hr/>		<hr/>
		3,715		5,754

FRYSTON COLLIERY WELFARE RECREATION CLUB
YEAR ENDED 30 JUNE 2024
ANGLING SECTION

	<u>2024</u>		<u>2023</u>
	£	£	£
INCOME			
Fees received from anglers		200	330
		<u>200</u>	<u>330</u>
EXPENDITURE			
Fishing venue fees	360		380
	<u>360</u>		<u>380</u>
(Deficit) for the year		(160)	(50)
Cash and bank balances brought forward		1,973	2,023
Cash and bank balances carried forward		<u>1,813</u>	<u>1,973</u>

NOTE

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

FRYSTON COLLIERY WELFARE RECREATION CLUB
YEAR ENDED 30 JUNE 2024
OPEN AGE RUGBY SECTION

	<u>2024</u>		<u>2023</u>	
	£	£	£	£
INCOME				
Sponsorship, grants and donations		2,300		6,900
Fundraising		1,782		2,125
		<u>4,082</u>		<u>9,025</u>
EXPENDITURE				
Rugby kit	-		3,600	
Pavillion Fees	200		200	
Referees	580		940	
Laundry	370		685	
Refreshments	580		600	
First Aid	610		1,040	
Insurance	450		440	
League Fees	240		275	
Busses	-		1,900	
Presentation Night	785		875	
		<u>3,815</u>		<u>10,555</u>
Surplus / (Deficit) for the year		267		(1,530)
Cash and bank balances brought forward		3,222		4,752
Cash and bank balances carried forward		<u>3,489</u>		<u>3,222</u>