

# CROFTON COMMUNITY CENTRE

England & Wales · Charity number 523564

## Details

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Other names	NOSTELL MINERS' WELFARE RECREATION OR PLEASURE GROUND
Status	Registered
Legal form	Other
Registered	1963-12-06
Register	<a href="#">View on the Charity Commission register</a>

## Contact

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Address	Crofton Community Centre Middle Lane New Crofton Wakefield WF4 1LB
Phone	01924866010
Email	<a href="mailto:CROFTONCOMMUNITYCENTRE@HOTMAIL.CO.UK">CROFTONCOMMUNITYCENTRE@HOTMAIL.CO.UK</a>

## Activities

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**Objects:** THE PROVISION OF A RECREATION GROUND AND COMMUNITY CENTRE FOR THE BENEFIT OF THE INHABITANTS (AND IN PARTICULAR, BUT NOT EXCLUSIVELY, SUCH OF THE SAID INHABITANTS AS ARE MEMBERS OF THE MINING COMMUNITY) OF THE AREA OF BENEFIT WITHOUT DISTINCTION OF POLITICAL, RELIGIOUS OR OTHER OPINIONS WITH THE OBJECT OF IMPROVING THE CONDITIONS OF LIFE FOR THE SAID INHABITANTS.

**Activities:** THE PROVISION OF A RECREATION GROUND AND COMMUNITY CENTRE FOR THE BENEFIT OF THE INHABITANTS OF THE AREA OF BENEFIT WITHOUT DISTINCTION OF POLITICAL, RELIGIOUS OR OTHER OPINIONS WITH THE OBJECT OF IMPROVING THE CONDITIONS OF LIFE FOR THE SAID INHABITANTS.

## Classification

- **How:** Provides Human Resources, Provides Buildings/facilities/open Space, Provides Advocacy/advice/information, Acts As An Umbrella Or Resource Body
- **What:** General Charitable Purposes, Education/training, The Advancement Of Health Or Saving Of Lives, Disability, Arts/culture/heritage/science, Amateur Sport, Environment/conservation/heritage, Economic/community Development/employment
- **Who:** Children/young People, Elderly/old People, People With Disabilities, The General Public/mankind

## Geography

- **Area of benefit:** CROFTON AND THE NEIGHBOURHOOD THEREOF, WEST YORKSHIRE
- City Of Wakefield

## Finances

Period end	Income	Expenditure	Assets	Employees
2024-12-31	£139,285	£133,661	-	-
2023-12-31	£123,393	£122,482	-	-
2022-12-31	£123,087	£115,882	-	-
2021-12-31	£102,673	£85,466	-	-
2020-12-31	£104,145	£77,346	-	-

## Trustees

Name	Role	Appointed
<b>MR G MARSHALL</b>	Chair	
Andrew Scott Atkinson		2018-12-01
<b>MR T SHEPHERD</b>		

**CROFTON COMMUNITY CENTRE**

England & Wales - Charity number 523564

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# Accounts

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**CROFTON COMMUNITY CENTRE**

**REPORT AND FINANCIAL STATEMENTS**

**FOR THE YEAR ENDED 31 DECEMBER 2024**

**CHARITY NUMBER 523564**

**CROFTON COMMUNITY CENTRE**

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**CROFTON COMMUNITY CENTRE**

**LEGAL AND ADMINISTRATIVE DETAILS**

Registered Charity Number: 523564

Address of Charity: Middle Lane  
New Crofton  
Wakefield  
WF4 1LB

Current Trustees: Mr G Marshall (appointed 5 May 2010)  
Mr T Shepherd (appointed 5 May 2010)  
Mr A S Atkinson (appointed 1 December 2018)

Secretary: Mrs C Rushton

Bankers: CAF Bank  
Fosse House  
182 High Street  
Tonbridge  
KENT  
TN9 1BE

Independent Examiner J M Ellis ACMA  
7 Bamsley Road  
Ackworth  
Pontefract  
West Yorks  
WF7 7BS

## CROFTON COMMUNITY CENTRE

### REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 DECEMBER 2024

The Trustees present their report along with the financial statements of the charity for the year ended 31 December 2024. The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the accounts and comply with the Charity's Trust Deed, the Charities Act 2011 and the Statement of Recommended Practice (SORP) "Accounting and Reporting by Charities" issued in 2005 and in accordance with the Financial Reporting Standard for Smaller Entities (effective January 2005).

#### **Constitution and objects**

The charity is governed by an amended scheme dated 23 January 2004 and was registered on 6 December 1963 with the number 523564.

The object of the charity is the provision of a recreational ground and community centre for the benefit of the inhabitants of the area of benefit without distinction of political, religious or other opinions with the object of improving the conditions of life for the said inhabitants in the area of Crofton, near Wakefield.

#### **Organisational structure**

The Trustees who have served the charity during the year are shown on page 1.

#### **Financial review**

The charity's operating profit before depreciation was +£6,743 for the current year. After taking account of depreciation of £1,119 the charity had net incoming resources of +£5,624 (net incoming resources 2023 +£911).

Although fully open and with many user groups, sports and activities taking place there were not as many family parties as before the pandemic. There were plenty of children's parties but not as many adult parties recently. We believe there has been a change of habits since lockdown with family gatherings affected. Adult parties are a major source of income so this has had a detrimental effect on the charity although the function room needs a major face-lift which could also affect the number of adult parties booked.

During the pandemic we were fortunate that we had long term utility contracts and didn't have to make new deals during the really expensive period. However, we have recently had to renew the electricity contract which has increased almost 40% from the previous deal and will result in increases of approximately £5,000 over the next year. This is an obvious concern to the charity and the gas contract has to be renewed in the summer of 2025 with similar increases expected.

The charity has increased its operating income this financial year with room hire, sports field income and donations all higher. Income from the bar has also increased, this is predominantly from the increase in sports teams, particularly the Junior Football section.

The bounce back loan is helping with its fixed low interest rate because there has been considerable increases in the Charity Bank payments because of the rises in the variable rate of interest on this loan. We continue to pay off these debts but the charity would be in a far greater position without them, especially the Charity Bank loan.

2023 was the first full year since the COVID pandemic without any help from Government and the Local Authority.

#### **Depreciation policy**

The Trustees re-evaluated their depreciation policy in 2007 in order to recognise the special circumstances of the improvements to recreational facilities on land held on a 25 year lease from Nostell Priory Estates that commenced in 2005. An artificial grass pitch, fencing surrounds and floodlights were installed on the land after a grant was awarded by the Football Foundation. It was agreed to depreciate these assets at 4%pa in order to coincide with the lease period. However, in 2019, the Trustees recognised that the charity would only ever be able to finance the refurbishment of the all weather pitch with further grants from external bodies in the future and the continuing provision of depreciation was not prudent in view of the charity's inability to refurbish the asset from its own reserves.

Additionally, in 2007 other assets previously depreciated at 2%pa were re-designated to club premises and freehold land carrying a depreciation rate of 0%pa from 2007. The accumulated depreciation relating to those assets was also re-designated to that asset class. It is the Trustees opinion that such assets, valued at historical cost in the financial statements, are more valuable on the open market.

#### **Reserves policy**

It is the policy of the Trustees to maintain unrestricted funds which are free reserves of the charity, at a level to provide sufficient funds to cover anticipated administration and support costs.

## CROFTON COMMUNITY CENTRE

### REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 DECEMBER 2024

#### **Risk Management**

The Trustees are aware of the operational and financial risks which the charity faces and regularly review those risks to mitigate against any impact they may have on the charity.

#### **Public Benefit**

The charitable objectives of the charity embrace the ethos of public benefit for all the beneficiaries.

#### **Recruitment and appointment of new Trustees**

The charity has three Trustees. There have been no changes in the current year. Although he unfortunately had to resign as a Trustee, Jeff Dawson has continued to be a loyal servant and has helped the charity tremendously throughout the year.

The charity wishes to place on record its thanks to the three Trustees and Jeff for all their hard work during the year.

#### **Review of Activities**

The facilities were extensively used, with as many if not more user groups than before covid although family parties were not as prominent as before the pandemic.

Art Class, Fitness Class, Disability Group, Majorettes, Martial Arts Group, Football Coaching, Disability Football, Karate, Tumble Tots, Baby Dance and Baby Music Groups, Chair Based Exercises, Mothers Club, Wakefield Schools FA and a "Walking Cricket" team using the all weather pitch. The walking cricket has been particularly popular and now has twice as many members. A new group who play Petanque has been formed and play on the all weather pitch during the summer months.

Sports continue to be enjoyed at the Centre with many teams, groups and work colleagues using the all weather pitch. We now have five adult football teams plus a disability team and now a veterans team. We also have a thriving junior football section who have six teams and a "tots" group.

The Crown Green Bowls team and Snooker teams both had successful seasons.

The fitness suite is available however, not as many people are using it as before the pandemic.

The facilities are also available to hire to individuals.

CROFTON COMMUNITY CENTRE

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 DECEMBER 2024

The Trustees extend their gratitude to all those members who have given their time and expertise to the benefit of the organisation. This of course includes the many user groups and particularly the leaders of these sections without which the Centre would not function.

Signed on behalf of the Board of Trustees



28/10/2025

Mr G Marshall - Trustee

Dated:

**REPORT OF THE INDEPENDENT EXAMINER TO THE TRUSTEES OF  
CROFTON COMMUNITY CENTRE**

I report on the financial statements of the charity for the year ended 31 December 2024 which are set out on pages 6 to 12.

**RESPECTIVE RESPONSIBILITIES OF TRUSTEES AND EXAMINER**

The charity's trustees are responsible for the preparation of the accounts. The charity's trustees consider that an audit is not required for this year under section 144 of the Charities Act 2011 (the Charities Act) and that an independent examination is needed.

It is my responsibility to:

- examine the accounts under section 145 of the Charities Act;
- to follow the procedures laid down in the general Directions given by the Charity Commission (under section 145(5)(b) of the Charities Act); and
- to state whether particular matters have come to my attention.

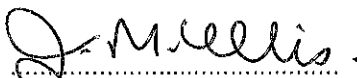
**BASIS OF INDEPENDENT EXAMINER'S STATEMENT**

My examination was carried out in accordance with general Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from the trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently no opinion is given as to whether the accounts present a "true and fair" view and the report is limited to those matters set out in the statement below.

**INDEPENDENT EXAMINER'S STATEMENT**

In connection with my examination, no matter has come to my attention:

- (1) which gives me reasonable cause to believe that in, any material respect, the requirements:
  - to keep accounting records in accordance with section 130 of the Charities Act;
  - to prepare accounts which accord with the accounting records and comply with the accounting requirements of the Charities Act have not been met; or
- (2) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.



J M Ellis ACMA  
7 Barnsley Road  
Ackworth  
Pontefract  
West Yorks  
WF7 7BS

28/10/25

Date

**CROFTON COMMUNITY CENTRE**

**STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR ENDED 31 DECEMBER 2024**  
**(INCLUDING INCOME AND EXPENDITURE ACCOUNT)**

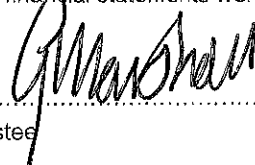
	<u>Note</u>	<u>Unrestricted</u> <u>Fund</u> £	<u>Designated</u> <u>Funds</u> £	<u>Endowment</u> <u>Fund</u> £	<u>Total</u> <u>2024</u> £	<u>Total</u> <u>2023</u> £
<b><u>INCOMING RESOURCES</u></b>						
Members' subscriptions		445	-	-	445	645
Room hire		21,886	-	-	21,886	18,005
Grants and Donations received	3 & 4	9,748	-	-	9,748	2,054
Sports Fields income		13,723	-	-	13,723	12,263
Fitness Suite		400	-	-	400	618
Activity Groups Surplus		-	-	-	-	4,066
<b>TOTAL INCOMING RESOURCES</b>		<b>46,202</b>	<b>-</b>	<b>-</b>	<b>46,202</b>	<b>37,651</b>
Income generated from commercial operations	5	93,083	-	-	93,083	85,742
<b>Net incoming resources available for charitable application</b>		<b>139,285</b>	<b>-</b>	<b>-</b>	<b>139,285</b>	<b>123,393</b>
<b><u>RESOURCES EXPENDED</u></b>						
Expenditure relating to commercial operations	6	80,239	-	-	80,239	73,877
Activity Groups Deficit	14		1,409		1,409	-
Institute and grounds upkeep						
Rent, rates and water		4,046	-	-	4,046	3,967
Insurance		4,047	-	-	4,047	3,831
Repairs and maintenance		11,742	-	-	11,742	13,628
Light and Heat		18,599	-	-	18,599	15,151
Loan Interest		4,711	-	-	4,711	5,020
Grants to Sections/fundraising		407	-	-	407	499
Depreciation	1(d)	1,119	-	-	1,119	1,086
Management and Administration						
Accountancy		5,760	-	-	5,760	4,505
Legal and Professional fees		1,582	-	-	1,582	918
<b>Total charitable expenditure</b>		<b>132,252</b>	<b>1,409</b>	<b>-</b>	<b>133,661</b>	<b>122,482</b>
<b>Net movement of resources in year</b>		<b>7,033</b>	<b>(1,409)</b>	<b>-</b>	<b>5,624</b>	<b>911</b>
Fund balances at 1 January 2024		(16,550)	1,404,122	400	1,387,972	1,387,061
<b>Fund balances at 31 December 2024</b>		<b>(9,517)</b>	<b>1,402,713</b>	<b>400</b>	<b>1,393,596</b>	<b>1,387,972</b>

**CROFTON COMMUNITY CENTRE**

**BALANCE SHEET AS AT 31 DECEMBER 2024**

	<u>NOTE</u>	<u>2024</u>		<u>2023</u>	
		£	£	£	£
<b>FIXED ASSETS</b>					
Tangible assets	2		1,445,012		1,445,802
<b>CURRENT ASSETS</b>					
Stock	1(e)	8,215		4,238	
Debtors	8	7,746		8,148	
Cash at bank and in hand	9	14,595		17,498	
Activity Group Balances	9	2,657		4,066	
		<u>33,213</u>		<u>33,950</u>	
<b>LESS: CURRENT LIABILITIES</b>					
Creditors falling due within one year	10	<u>(30,866)</u>		<u>(28,368)</u>	
<b>NET CURRENT ASSETS/(LIABILITIES)</b>			2,347		5,582
			<u>1,447,359</u>		<u>1,451,384</u>
<b>LESS: LONG TERM LIABILITIES</b>					
Creditors falling due after more than one year	11		(53,763)		(63,412)
<b>TOTAL NET ASSETS</b>			<u><u>1,393,596</u></u>		<u><u>1,387,972</u></u>
<b>FINANCED BY:</b>					
Permanent Endowment Fund			400		400
Unrestricted Funds			(9,517)		(16,550)
Designated Funds			1,402,713		1,404,122
<b>TOTAL FUNDS</b>	12		<u><u>1,393,596</u></u>		<u><u>1,387,972</u></u>

The financial statements were approved by the trustees and signed on their behalf by:

  
 .....  
 Trustee

28/10/2025  
 .....  
 Date

## CROFTON COMMUNITY CENTRE

### NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2024

#### **1 Accounting Policies**

##### **a) Accounting Basis**

The financial statements are prepared under the historical cost convention and in accordance with the Statement of Recommended Practice (SORP) "Accounting and Reporting by Charities" published in 2005 and in accordance with the Financial Reporting Standard for Smaller Entities (effective January 2005).

##### **b) Fund accounting**

General Funds are unrestricted funds which are available for use at the discretion of the trustees in furtherance of the general objectives of the charity and which have not been designated for other purposes.

##### **c) Incoming resources**

All incoming resources are included in the Statement of Financial Activities (SOFA) when the charity is legally entitled to the income and the amount can be quantified with reasonable accuracy. For legacies, entitlement is the earlier of the charity being notified of an impending distribution or the legacy being received.

Gifts in kind donated for distribution are included at valuation and recognised as income when they are distributed to the projects. Gifts donated for resale are included as income when they are sold. Donated facilities are included at the value to the charity where this can be quantified and a third party is bearing the cost. No amounts are included in the financial statements for services donated by volunteers.

Other income:

- i) Income from refreshments and other activities of the club is the gross amount receivable by the club, less returns and allowances and, where appropriate, VAT.
- ii) Income from draws and raffles is the net amount received by the club after deduction of expenses.

##### **d) Depreciation**

Depreciation is provided on all assets other than the club premises, freehold land and leasehold recreational improvements and aims to write off the cost of the assets over their estimated useful life.

The assets of the charity include recreational improvements to land held on a 25yr lease from Nostell Priory Estates commencing in 2005. In 2007 the Trustees re-evaluated their depreciation policy and agreed to depreciate the improvements to the leasehold land at 4%pa from 2007 on a straight line basis. In 2019 the Trustees reviewed the depreciation policy on leasehold recreational improvements and agreed to change the depreciation rate to 0% for the remainder of the current lease. It is the opinion of the Trustees that refurbishment of the facilities on the leasehold land could only be funded by grants from external bodies and to account for depreciation on this asset class no longer gives a prudent view of the charity's ability to refurbish the asset from its own reserves.

Also in 2007 the Trustees agreed to re-designate other improvements to club premises and freehold land together with their accumulated depreciation where relevant capital costs were incurred. It is the Trustees opinion that such premises and freehold land should continue to be depreciated at 0% as the historical values represented in the accounts are less than open market value.

The assets of the charity are not held for investment purposes.

The annual rates applied from 2019 are as follows:-

Club premises and recreational improvements	-	0%
Improvements to leasehold recreational facilities	-	0%
Fixtures and fittings	-	10% straight line basis
Plant and equipment	-	10% straight line basis
Office equipment	-	10% straight line basis

##### **e) Stock**

Stock is valued at the lower of cost or net realisable value. Cost is invoice price to the club with no addition for overhead expenses. Bar Stocks for resale are included at £8,215 (2023 - £4,238)

**CROFTON COMMUNITY CENTRE**

**NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2024**

<b>2. Fixed Assets</b>	<b>Club Premises &amp; Land £</b>	<b>Leasehold Recreational Improvements £</b>	<b>Fixtures &amp; Fittings £</b>	<b>Plant &amp; Equipment</b>	<b>Office Equipment</b>	<b>Total £</b>
<b>Cost</b>						
At 1 January 2024	1,348,937	302,000	104,878	41,694	8,258	1,805,767
Additions	-	-	-	330	-	330
At 31 December 2024	<u>1,348,937</u>	<u>302,000</u>	<u>104,878</u>	<u>42,024</u>	<u>8,258</u>	<u>1,806,097</u>
<b>Depreciation</b>						
At 1 January 2024	41,857	169,120	103,408	37,814	7,767	359,966
Charge for period	-	-	283	759	77	1,119
At 31 December 2024	<u>41,857</u>	<u>169,120</u>	<u>103,691</u>	<u>38,573</u>	<u>7,844</u>	<u>361,085</u>
<b>Net Book Value</b>						
At 31 December 2024	<u>1,307,080</u>	<u>132,880</u>	<u>1,187</u>	<u>3,451</u>	<u>414</u>	<u>1,445,012</u>
At 31 December 2023	<u>1,307,080</u>	<u>132,880</u>	<u>1,470</u>	<u>3,880</u>	<u>492</u>	<u>1,445,802</u>

<b>3. Grants and Donations Received</b>	<b>2024 £</b>	<b>2023 £</b>
Nostell MW Football Club	6,830	1,914
Disability Football	2,450	100
Raffles	82	40
MPH donation	156	-
Crofton Bowls Donation	200	-
Stocksbridge FC	30	-
	<u>9,748</u>	<u>2,054</u>

<b>4. Major Grants</b>		
None in Year	-	-
<b>TOTAL GRANTS RECEIVED</b>	<u>9,748</u>	<u>2,054</u>

**CROFTON COMMUNITY CENTRE**

**NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2024**

<b>5. <u>Income generated from commercial operations</u></b>	<b>2024</b>	<b>2023</b>
	£	£
Bar sales	92,321	85,599
Lottery Machine (gross income)	645	110
Snooker and pool	117	33
	<u>93,083</u>	<u>85,742</u>
<b>6. <u>Expenditure relating to commercial operations</u></b>	<b>2024</b>	<b>2023</b>
Bar purchases	42,388	38,616
Wages	31,623	28,361
Entertainment	1,693	1,835
Licences/Subscriptions	202	313
Cleaning materials (including laundry)	1,440	1,715
Stocktaking	450	1,080
Lottery Machine payouts (tickets and prizes)	316	188
Telephone	852	721
Printing, Postage, stationery and advertising	379	221
Bank charges and interest	896	827
	<u>80,239</u>	<u>73,877</u>
<b>7. <u>Resources expended</u></b>	<b>2024</b>	<b>2023</b>
<b>This is stated after charging</b>		
Independent Examiners Fee	1,000	1,000
Depreciation - on owned assets (Note 1(d))	1,119	1,086
	<u>2,119</u>	<u>2,086</u>

**CROFTON COMMUNITY CENTRE**

**NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 DECEMBER 2024**

<b>8. <u>Debtors</u></b>	<b>2024</b>	<b>2023</b>
	£	£
Trade Debtors	4,918	5,387
Other debtors and prepayments	2,828	2,761
	<u>7,746</u>	<u>8,148</u>
<b>9. <u>Cash at bank and in hand</u></b>	<b>2024</b>	<b>2023</b>
CAF Bank Account	5,539	6,920
Barclays Bank Account	6,292	8,430
Cash in hand	2,764	2,148
	<u>14,595</u>	<u>17,498</u>
<b>10. <u>Creditors - Amounts falling due within one year</u></b>	<b>2024</b>	<b>2023</b>
Trade creditors	5,524	3,105
Other creditors and accruals	14,013	12,319
Loans      Charity Bank	5,779	5,410
Loans      Barclays Bounce Back Loan	3,500	3,500
Taxes and Social Security	2,050	2,985
	<u>30,866</u>	<u>27,319</u>
<b>11. <u>Creditors - Amounts falling due after more than one year</u></b>	<b>2024</b>	<b>2023</b>
Loans      Charity Bank	34,513	40,662
Barclays Bounce Back Loan	19,250	22,750
	<u>53,763</u>	<u>63,412</u>

**NOTE:**

The loan from Charity Bank is secured by a first fixed legal charge over the freehold interest in the property.

**CROFTON COMMUNITY CENTRE**

**NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2024**

**12. Movement in funds**

				2024	2023
	Unrestricted Funds £	Restricted Funds £	Endowment Fund £	Total Funds £	Total Funds £
At 1 January 2024	(16,550)	1,404,122	400	1,387,972	1,379,856
Incoming resources	139,285	-	-	139,285	123,087
	<u>122,735</u>	<u>1,404,122</u>	<u>400</u>	<u>1,527,257</u>	<u>1,502,943</u>
Outgoing resources	(132,252)	-	-	(132,252)	(115,882)
At 31 December 2024	<u>(9,517)</u>	<u>1,404,122</u>	<u>400</u>	<u>1,395,005</u>	<u>1,387,061</u>

**13. Activity Groups Cash Balances**

	2024	2023
Cash Balances:		
Crofton Community Centre Snooker	104	38
Nostell Miners Welfare Bowling Club	296	139
Nostell Miners Welfare Football Club	2257	3889
	<u>2,657</u>	<u>4,066</u>

Activity group surpluses were held in cash or the bank at their respective year ends. These balances are reflected in the accounts as restricted funds for the use of each individual sub-section.

**14. Activity Groups Surplus/(Deficit)**

	2024	2023
Cash Balances:		
Crofton Community Centre Snooker	66	38
Nostell Miners Welfare Bowling Club	157	139
Nostell Miners Welfare Football Club	(1,632)	3889
	<u>(1,409)</u>	<u>4,066</u>

CROFTON COMMUNITY CENTRE

CROFTON COMMUNITY CENTRE SNOOKER

INCOME AND EXPENDITURE ACCOUNT

FOR YEAR ENDED 31 DECEMBER 2024

	<u>2023</u>	<u>2023</u>
	<u>£</u>	<u>£</u>
<b>INCOME</b>		
Subscriptions	130	120
Match Fees	140	140
Football Cards	110	80
	<hr/>	<hr/>
	380	340
 <b>EXPENDITURE</b>		
League Fees	45	40
Competition Fees	45	40
Table Maintenance	100	80
Match Balls	-	50
Petrol (Away Games)	60	40
Football Cards	14	12
Refreshments	20	15
Taxis	30	25
	<hr/>	<hr/>
	314	302
 <b>Suplus/(Deficit) carried forward to general Statement of Financial Activities</b>	 <hr/> <u>66</u>	 <hr/> <u>38</u>

**CROFTON COMMUNITY CENTRE**

**NOSTELL BOWLING CLUB**

**INCOME AND EXPENDITURE ACCOUNT**

**FOR YEAR ENDED 31 DECEMBER 2024**

	<u>2024</u>		<u>2023</u>
	<u>£</u>		<u>£</u>
<b>INCOME</b>			
Prize Money	-		90
Player Fees	260		200
Match Fees	560		348
Football Card	10		-
Raffles	121		-
	<hr/>		<hr/>
	951		638
 <b>EXPENDITURE</b>			
Green Rent	200		150
Workshop League	10		45
Yorkshire Affiliation	-		20
Yorkshire County Fees	-		90
Yorkshire Insurance	-		50
New Jacks	-		58
Score Cards	-		28
Weedkiller	13		13
Refreshments	-		10
Photo frames	-		35
Swisher	94		
Long Tapes	19		
Mower	400		-
Mower Fuel	5		
Keys	53		
	<hr/>		<hr/>
	794		499
 <b>Suplus/(Deficit) carried forward to general Statement of Financial Activities</b>	 <hr/> <b>157</b> <hr/>		 <hr/> <b>139</b> <hr/>

**CROFTON COMMUNITY CENTRE**  
**NOSTELL MINERS WELFARE FOOTBALL CLUB**  
**INCOME AND EXPENDITURE ACCOUNT**  
**FOR YEAR ENDED 31 MAY 2024**

	<u>2024</u>	<u>2023</u>
	<u>£</u>	<u>£</u>
<b>INCOME</b>		
Balance brought forward		4,542
Gate Receipts	8,115	5,308
Match Subscriptions/Fees	5,507	2,358
Programmes	46	218
Raffles	2,304	1,620
Competition Rebates	30	229
Merchandise/Sportswear	-	172
Advertising & Sponsorship/Contributions	1,427	4,650
Junior affiliation Repaid	245	-
Repayment of Fines	660	2,165
Prize Money (FA Vase 2024)	160	775
Ground Hire	-	1,530
Prostate Cancer Badges	136	-
Grants	-	2,000
	<hr/>	<hr/>
	18,630	25,567
 <b>EXPENDITURE</b>		
Match Day Official Fees	5,228	4,395
Kit Wash	256	307
Food & Hospitality	1,990	1,541
Travel Expenses	3,361	2,843
Ground Maintenance	1,241	1,611
League/Cup Fees/Expenses	930	2,225
Player Registrations	511	-
Medical Physio	-	76
Sportswear/Equipment	1,868	2,805
Match Fines Paid	605	2,344
Players Fines	1,832	-
Insurance & Affiliation	866	887
Admin Expenses	56	21
Raffle Expenses	286	132
Board Printing	456	
Training	257	-
Prostate Cancer Donation	136	-
Sundries/Miscellaneous	383	491
Facility Hire	-	2,000
	<hr/>	<hr/>
	20,262	21,678
 <b>Suplus/(Deficit) carried forward to general Statement of Financial Activities</b>	 <u><u>(1,632)</u></u>	 <u><u>3,889</u></u>

**CROFTON COMMUNITY CENTRE**

England & Wales - Charity number 523564

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# Accounts

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## CROFTON COMMUNITY CENTRE

### REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 DECEMBER 2023

The Trustees present their report along with the financial statements of the charity for the year ended 31 December 2023. The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the accounts and comply with the Charity's Trust Deed, the Charities Act 2011 and the Statement of Recommended Practice (SORP) "Accounting and Reporting by Charities" issued in 2005 and in accordance with the Financial Reporting Standard for Smaller Entities (effective January 2005).

#### **Constitution and objects**

The charity is governed by an amended scheme dated 23 January 2004 and was registered on 6 December 1963 with the number 523564.

The object of the charity is the provision of a recreational ground and community centre for the benefit of the inhabitants of the area of benefit without distinction of political, religious or other opinions with the object of improving the conditions of life for the said inhabitants in the area of Crofton, near Wakefield.

#### **Organisational structure**

The Trustees who have served the charity during the year are shown on page 1.

#### **Financial review**

The charity's operating profit before depreciation was +£1,997 for the current year. After taking account of depreciation of £1,086 the charity had net incoming resources of +£911 (net incoming resources 2022 +£7,205).

Over the previous two years the charity was able to keep going despite long periods of being in "lockdown" by the receipt of government grants. These paid to keep the place sustainable and paid staff wages in full throughout the two year period. It is no secret that the charity wouldn't be here without this help and we are very grateful.

We were able to apply for a government bounce back loan of £31,500 which is at a very good interest rate and this is fixed for 10 years. We paid a lump sum of £35,000 off the Charity Bank loan which is at a much higher interest rate and is variable.

2023 is the first year since the covid pandemic without any help from government and the Local Authority.

Although fully open and with many user groups, sports and activities taking place there were not as many family parties as before the pandemic. There were plenty of children's parties but not as many adult parties recently. We believe there has been a change of habits since lockdown with family gatherings affected. Adult parties are a major source of income so this has had a detrimental effect on the charity.

During the pandemic we were fortunate that we had long term utility contracts and didn't have to make new deals during the really expensive period. However, we have recently had to renew the electricity contract which has increased almost 40% from the previous deal and will result in increases of approximately £5,000 over the next year. This is an obvious concern to the charity and the gas contract has to be renewed in the summer of 2024 with similar increases expected.

#### **Depreciation policy**

The Trustees re-evaluated their depreciation policy in 2007 in order to recognise the special circumstances of the improvements to recreational facilities on land held on a 25 year lease from Nostell Priory Estates that commenced in 2005. An artificial grass pitch, fencing surrounds and floodlights were installed on the land after a grant was awarded by the Football Foundation. It was agreed to depreciate these assets at 4%pa in order to coincide with the lease period. However, in 2019, the Trustees recognised that the charity would only ever be able to finance the refurbishment of the all weather pitch with further grants from external bodies in the future and the continuing provision of depreciation was not prudent in view of the charity's inability to refurbish the asset from its own reserves.

Additionally, in 2007 other assets previously depreciated at 2%pa were re-designated to club premises and freehold land carrying a depreciation rate of 0%pa from 2007. The accumulated depreciation relating to those assets was also re-designated to that asset class. It is the Trustees opinion that such assets, valued at historical cost in the financial statements, are more valuable on the open market.

## CROFTON COMMUNITY CENTRE

### REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 DECEMBER 2023

#### **Risk Management**

The Trustees are aware of the operational and financial risks which the charity faces and regularly review those risks to mitigate against any impact they may have on the charity.

#### **Public Benefit**

The charitable objectives of the charity embrace the ethos of public benefit for all the beneficiaries.

#### **Recruitment and appointment of new Trustees**

The charity now has three Trustees. Unfortunately Jeff Dawson had to resign because of personal reasons. Jeff, however, continues to provide considerable help to the charity. The charity wishes to place on record its thanks to the Trustees for all their hard work during the year.

#### **Review of Activities**

The facilities were extensively used, with as many if not more user groups than before covid although family parties were not as prominent as before the pandemic.

Art Class, Fitness Class, Majorettes, Martial Arts Group, Football Coaching, Disability Football, Karate, Tumble Tots, Baby Dance and Baby Music Groups, Bowling Group, Mothers Club, Wakefield Schools FA and a "Walking Cricket" team using the all weather pitch. The walking cricket has been particularly popular and now has twice as many members.

Sports continue to be enjoyed at the Centre with many teams, groups and work colleagues using the all weather pitch. We now have five adult football teams plus a disability team and now a veterans team. We also have a thriving junior football section who have four teams and a "tots" group.

The Bowls team enjoyed a successful season winning the Dorothy Buckley Shield. The Snooker team were also successful winning their league.

The fitness suite is available however, not as many people are using it as before the pandemic.

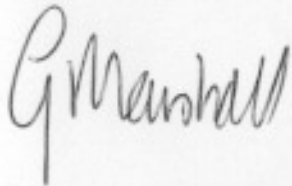
The facilities are also available to hire to individuals.

CROFTON COMMUNITY CENTRE

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 DECEMBER 2023

The Trustees extend their gratitude to all those members who have given their time and expertise to the benefit of the organisation. This of course includes the many user groups and particularly the leaders of these sections without which the Centre would not function.

Signed on behalf of the Board of Trustees



29/10/2024

Mr G Marshall - Trustee

Dated:

CROFTON COMMUNITY CENTRE

REPORT AND FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2023

CHARITY NUMBER 523564

CROFTON COMMUNITY CENTRE

INDEX TO THE FINANCIAL STATEMENTS

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Statement of Financial Activities	6
Balance Sheet	7
Notes to the Financial Statements	8 - 12
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CROFTON COMMUNITY CENTRE

LEGAL AND ADMINISTRATIVE DETAILS

Registered Charity Number: 523564

Address of Charity: Middle Lane  
New Crofton  
Wakefield  
WF4 1LB

Current Trustees: Mr G Marshall (appointed 5 May 2010)  
Mr T Shepherd (appointed 5 May 2010)  
Mr J Dawson (resigned 20 June 2023)  
Mr A S Atkinson (appointed 1 December 2018)

Secretary: Mrs C Rushton

Bankers: CAF Bank  
Fosse House  
182 High Street  
Tonbridge  
KENT  
TN9 1BE

Independent Examiner J M Ellis ACMA  
7 Barnsley Road  
Ackworth  
Pontefract  
West Yorks  
WF7 7BS

**CROFTON COMMUNITY CENTRE**

**STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR ENDED 31 DECEMBER 2023**  
**(INCLUDING INCOME AND EXPENDITURE ACCOUNT)**

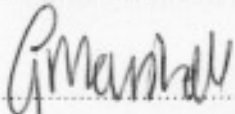
	<u>Note</u>	Unrestricted <u>Fund</u> £	Designated <u>Funds</u> £	Endowment <u>Fund</u> £	Total <u>2023</u> £	Total <u>2022</u> £
<b><u>INCOMING RESOURCES</u></b>						
Members' subscriptions		645	-	-	645	422
Room hire		18,005	-	-	18,005	18,043
Grants and Donations received	3 & 4	2,054	-	-	2,054	10,904
Sports Fields income		12,263	-	-	12,263	16,584
Fitness Suite		618	-	-	618	510
Activity Groups Surplus		-	4,066	-	4,066	-
Bank Interest		-	-	-	-	2
<b>TOTAL INCOMING RESOURCES</b>		<u>33,585</u>	<u>4,066</u>	<u>-</u>	<u>37,651</u>	<u>46,465</u>
Income generated from commercial operations	5	85,742	-	-	85,742	76,622
<b>Net incoming resources available for charitable application</b>		<u>119,327</u>	<u>4,066</u>	<u>-</u>	<u>123,393</u>	<u>123,087</u>
<b><u>RESOURCES EXPENDED</u></b>						
Expenditure relating to commercial operations	6	73,877	-	-	73,877	68,920
Institute and grounds upkeep						
Rent, rates and water		3,967	-	-	3,967	4,323
Insurance		3,831	-	-	3,831	4,289
Repairs and maintenance		13,628	-	-	13,628	13,456
Light and Heat		15,151	-	-	15,151	13,312
Loan Interest		5,020	-	-	5,020	3,440
Grants to Sections/fundraising		499	-	-	499	-
Depreciation	1(d)	1,086	-	-	1,086	1,225
Management and Administration						
Accountancy		4,505	-	-	4,505	3,327
Legal and Professional fees		918	-	-	918	3,590
<b>Total charitable expenditure</b>		<u>122,482</u>	<u>-</u>	<u>-</u>	<u>122,482</u>	<u>115,882</u>
<b>Net movement of resources in year</b>		(3,155)	4,066	-	911	7,205
Fund balances at 1 January 2023		(13,395)	1,400,056	400	1,387,061	1,379,856
<b>Fund balances at 31 December 2023</b>		<u>(16,550)</u>	<u>1,404,122</u>	<u>400</u>	<u>1,387,972</u>	<u>1,387,061</u>

**CROFTON COMMUNITY CENTRE**

**BALANCE SHEET AS AT 31 DECEMBER 2023**

	<u>NOTE</u>	<u>2023</u>		<u>2022</u>	
		£	£	£	£
<b>FIXED ASSETS</b>					
Tangible assets	2		1,445,802		1,446,549
<b>CURRENT ASSETS</b>					
Stock	1(e)	4,238		4,198	
Debtors	8	8,148		11,281	
Cash at bank and in hand	9	17,498		30,443	
Activity Group Balances	9	4,066		-	
		<u>33,950</u>		<u>45,922</u>	
<b>LESS: CURRENT LIABILITIES</b>					
Creditors falling due within one year	10	<u>(28,368)</u>		<u>(33,400)</u>	
<b>NET CURRENT ASSETS/(LIABILITIES)</b>			5,582		12,522
			<u>1,451,384</u>		<u>1,459,071</u>
<b>LESS: LONG TERM LIABILITIES</b>					
Creditors falling due after more than one year	11		(63,412)		(72,010)
<b>TOTAL NET ASSETS</b>			<u><u>1,387,972</u></u>		<u><u>1,387,061</u></u>
<b>FINANCED BY:</b>					
Permanent Endowment Fund			400		400
Unrestricted Funds			(16,550)		(13,395)
Designated Funds			1,404,122		1,400,056
<b>TOTAL FUNDS</b>	12		<u><u>1,387,972</u></u>		<u><u>1,387,061</u></u>

The financial statements were approved by the trustees and signed on their behalf by:

  
 .....  
 Trustee

29/10/2024  
 .....  
 Date

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2023

**1 Accounting Policies**

**a) Accounting Basis**

The financial statements are prepared under the historical cost convention and in accordance with the Statement of Recommended Practice (SORP) "Accounting and Reporting by Charities" published in 2005 and in accordance with the Financial Reporting Standard for Smaller Entities (effective January 2005).

**b) Fund accounting**

General Funds are unrestricted funds which are available for use at the discretion of the trustees in furtherance of the general objectives of the charity and which have not been designated for other purposes.

**c) Incoming resources**

All incoming resources are included in the Statement of Financial Activities (SOFA) when the charity is legally entitled to the income and the amount can be quantified with reasonable accuracy. For legacies, entitlement is the earlier of the charity being notified of an impending distribution or the legacy being received.

Gifts in kind donated for distribution are included at valuation and recognised as income when they are distributed to the projects. Gifts donated for resale are included as income when they are sold. Donated facilities are included at the value to the charity where this can be quantified and a third party is bearing the cost. No amounts are included in the financial statements for services donated by volunteers.

Other income:

- i) Income from refreshments and other activities of the club is the gross amount receivable by the club, less returns and allowances and, where appropriate, VAT.
- ii) Income from draws and raffles is the net amount received by the club after deduction of expenses.

**d) Depreciation**

Depreciation is provided on all assets other than the club premises, freehold land and leasehold recreational improvements and aims to write off the cost of the assets over their estimated useful life.

The assets of the charity include recreational improvements to land held on a 25yr lease from Nostell Priory Estates commencing in 2005. In 2007 the Trustees re-evaluated their depreciation policy and agreed to depreciate the improvements to the leasehold land at 4%pa from 2007 on a straight line basis. In 2019 the Trustees reviewed the depreciation policy on leasehold recreational improvements and agreed to change the depreciation rate to 0% for the remainder of the current lease. It is the opinion of the Trustees that refurbishment of the facilities on the leasehold land could only be funded by grants from external bodies and to account for depreciation on this asset class no longer gives a prudent view of the charity's ability to refurbish the asset from its own reserves.

Also in 2007 the Trustees agreed to re-designate other improvements to club premises and freehold land together with their accumulated depreciation where relevant capital costs were incurred. It is the Trustees opinion that such premises and freehold land should continue to be depreciated at 0% as the historical values represented in the accounts are less than open market value.

The assets of the charity are not held for investment purposes.

The annual rates applied from 2019 are as follows:-

Club premises and recreational improvements	-	0%
Improvements to leasehold recreational facilities	-	0%
Fixtures and fittings	-	10% straight line basis
Plant and equipment	-	10% straight line basis
Office equipment	-	10% straight line basis

**e) Stock**

Stock is valued at the lower of cost or net realisable value. Cost is invoice price to the club with no addition for overhead expenses. Bar Stocks for resale are included at £4,238 (2022 - £4,198)

**CROFTON COMMUNITY CENTRE**

**NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2023**

<b>2. Fixed Assets</b>	<b>Club Premises &amp; Land £</b>	<b>Leasehold Recreational Improvements £</b>	<b>Fixtures &amp; Fittings £</b>	<b>Plant &amp; Equipment</b>	<b>Office Equipment</b>	<b>Total £</b>
<b>Cost</b>						
At 1 January 2023	1,348,937	302,000	104,876	41,472	8,141	1,805,426
Additions		-		222	117	339
At 31 December 2023	<u>1,348,937</u>	<u>302,000</u>	<u>104,876</u>	<u>41,694</u>	<u>8,258</u>	<u>1,805,767</u>
<b>Depreciation</b>						
At 1 January 2023	41,857	169,120	103,125	37,087	7,690	358,879
Charge for period	-	-	283	726	77	1,086
At 31 December 2023	<u>41,857</u>	<u>169,120</u>	<u>103,408</u>	<u>37,813</u>	<u>7,767</u>	<u>359,965</u>
<b>Net Book Value</b>						
At 31 December 2023	<u>1,307,080</u>	<u>132,880</u>	<u>1,470</u>	<u>3,881</u>	<u>491</u>	<u>1,445,802</u>
At 31 December 2022	<u>1,307,080</u>	<u>132,880</u>	<u>1,753</u>	<u>4,385</u>	<u>451</u>	<u>1,446,549</u>

<b>3. Grants and Donations Received</b>	<b>2023 £</b>	<b>2022 £</b>
Nostell MW Football Club	1,914	1,045
Disability Football	100	1,500
Raffles	40	50
Brigg Town Donation	-	159
Crofton Bowls Donation	-	150
WMDC - Local Restrictions Grants (Covid 19)	-	6,000
WMDC - Nets	-	1,000
Arnold Clark Donation	-	1,000
	<u>2,054</u>	<u>10,904</u>
<b>4. Major Grants</b>		
None in Year	-	-
<b>TOTAL GRANTS RECEIVED</b>	<u>2,054</u>	<u>10,904</u>

**CROFTON COMMUNITY CENTRE**

**NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2023**

<b>5. <u>Income generated from commercial operations</u></b>	<b>2023</b>	<b>2022</b>
	£	£
Bar sales	85,599	75,704
Lottery Machine (gross income)	110	830
Snooker and pool	33	88
	<u>85,742</u>	<u>76,622</u>
<b>6. <u>Expenditure relating to commercial operations</u></b>	<b>2023</b>	<b>2022</b>
Bar purchases	38,616	34,739
Wages	28,361	28,543
Staff Training	-	256
Entertainment	1,835	1,700
Licences/Subscriptions	313	261
Cleaning materials (including laundry)	1,715	993
Stocktaking	1,080	390
Lottery Machine payouts (tickets and prizes)	188	611
Telephone	721	598
Printing, Postage, stationery and advertising	221	233
Bank charges and interest	827	596
	<u>73,877</u>	<u>68,920</u>
<b>7. <u>Resources expended</u></b>	<b>2023</b>	<b>2022</b>
<b>This is stated after charging</b>		
Independent Examiners Fee	1,000	1,000
Depreciation - on owned assets (Note 1(d))	1,086	1,225
	<u>2,086</u>	<u>2,225</u>

**CROFTON COMMUNITY CENTRE**

**NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 DECEMBER 2023**

<b>8. Debtors</b>	<b>2023</b>	<b>2022</b>
	£	£
Trade Debtors	5,387	4,501
Other debtors and prepayments	2,761	6,780
	<u>8,148</u>	<u>11,281</u>
<b>9. Cash at bank and in hand</b>	<b>2023</b>	<b>2022</b>
CAF Bank Account	6,920	4,979
Barclays Bank Account	8,430	23,196
Cash in hand	2,148	2,268
	<u>17,498</u>	<u>30,443</u>
<b>10. Creditors - Amounts falling due within one year</b>	<b>2023</b>	<b>2022</b>
Trade creditors	3,105	9,615
Other creditors and accruals	12,319	9,521
Loans Charity Bank	5,410	5,721
Loans Barclays Bounce Back Loan	3,500	3,500
Taxes and Social Security	2,985	5,043
	<u>27,319</u>	<u>33,400</u>
<b>11. Creditors - Amounts falling due after more than one year</b>	<b>2023</b>	<b>2022</b>
Loans Charity Bank	40,662	45,760
Barclays Bounce Back Loan	22,750	26,250
	<u>63,412</u>	<u>72,010</u>

**NOTE:**

The loan from Charity Bank is secured by a first fixed legal charge over the freehold interest in the property.

**CROFTON COMMUNITY CENTRE**

**NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2023**

**12. Movement in funds**

				2022	2021
	Unrestricted Funds	Restricted Funds	Endowment Fund	Total Funds	Total Funds
	£	£	£	£	£
At 1 January 2023	(13,395)	1,400,056	400	1,387,061	1,379,856
Incoming resources	119,327	-	-	119,327	123,087
	<u>105,932</u>	<u>1,400,056</u>	<u>400</u>	<u>1,506,388</u>	<u>1,502,943</u>
Outgoing resources	(122,482)	-	-	(122,482)	(115,882)
At 31 December 2023	<u>(16,550)</u>	<u>1,400,056</u>	<u>400</u>	<u>1,383,906</u>	<u>1,387,061</u>

**13. Activity Groups Surplus**

	2023
Surplus Balances:	
Crofton Community Centre Snooker	38
Nostell Bowling Club	139
Nostell miners Welfare Football Club	3889
	<u>          </u>
<b><u>Net Surplus Activity Groups</u></b>	<u>4,066</u>

Activity group surpluses were held in cash or the bank at their respective year ends. These balances are reflected in the accounts as restricted funds for the use of each individual sub-section.

**CROFTON COMMUNITY CENTRE**  
**CROFTON COMMUNITY CENTRE SNOOKER**  
**INCOME AND EXPENDITURE ACCOUNT**  
**FOR YEAR ENDED 31 DECEMBER 2023**

	<u>2023</u>	
	£	
<b>INCOME</b>		
Subscriptions	120	
Match Fees	140	
Football Cards	80	
	340	
 <b>EXPENDITURE</b>		
League Fees	40	
Competition Fees	40	
Table Maintenance	80	
Match Balls	50	
Petrol (Away Games)	40	
Football Cards	12	
Refreshments	15	
Taxis	25	
	302	
Suplus/(Deficit) carried forward to general Statement of Financial Activities	38	

**CROFTON COMMUNITY CENTRE**  
**NOSTELL BOWLING CLUB**  
**INCOME AND EXPENDITURE ACCOUNT**  
**FOR YEAR ENDED 31 DECEMBER 2023**

	<u>2023</u>	
	<u>£</u>	
<b>INCOME</b>		
Prize Money	90	
Player Fees	200	
Match Fees	348	
	638	638
 <b>EXPENDITURE</b>		
Green Rent	150	
Workshop League	45	
Yorkshire Affiliation	20	
Yorkshire County Fees	90	
Yorkshire Insurance	50	
New Jacks	58	
Score Cards	28	
Weedkiller	13	
Refreshments	10	
Photo frames	35	
	499	499
 <b>Suplus/(Deficit) carried forward to general Statement of Financial Activities</b>	 139	

**CROFTON COMMUNITY CENTRE**  
**NOSTELL MINERS WELFARE FOOTBALL CLUB**  
**INCOME AND EXPENDITURE ACCOUNT**  
**FOR YEAR ENDED 31 MAY 2023**

		<b><u>2023</u></b>
		<b>£</b>
<b>INCOME</b>		
Balance brought forward	4,542	
Gate Receipts	5,308	
Match Subscriptions/Fees	2,358	
Programmes	218	
Raffles	1,620	
Competition Rebates	229	
Merchandise/Sportswear	172	
Advertising & Sponsorship/Contributions	4,650	
Repayment of Fines	2,165	
Prize Money	775	
Ground Hire	1,530	
Grants	2,000	
	<hr/>	25,567
 <b>EXPENDITURE</b>		
Match Day Official Fees	4,395	
Kit Wash	307	
Food & Hospitality	1,541	
Travel Expenses	2,843	
Ground Maintenance	1,611	
League/Cup Fees/Expenses	2,225	
Medical Physio	76	
Sportswear/Equipment	2,805	
Match Fines Paid	2,344	
Insurance	887	
Admin Expenses	21	
Raffle Expenses	132	
Sundries/Miscellaneous	491	
Facility Hire	2,000	
	<hr/>	21,678
<b>Suplus/(Deficit) carried forward to general Statement of Financial Activities</b>		<hr/> <b>3,889</b> <hr/>

**REPORT OF THE INDEPENDENT EXAMINER TO THE TRUSTEES OF  
CROFTON COMMUNITY CENTRE**

I report on the financial statements of the charity for the year ended 31 December 2023 which are set out on pages 6 to 12.

**RESPECTIVE RESPONSIBILITIES OF TRUSTEES AND EXAMINER**

The charity's trustees are responsible for the preparation of the accounts. The charity's trustees consider that an audit is not required for this year under section 144 of the Charities Act 2011 (the Charities Act) and that an independent examination is needed.

It is my responsibility to:

- examine the accounts under section 145 of the Charities Act;
- to follow the procedures laid down in the general Directions given by the Charity Commission (under section 145(5)(b) of the Charities Act); and
- to state whether particular matters have come to my attention.

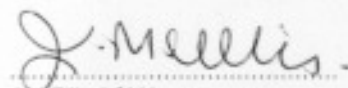
**BASIS OF INDEPENDENT EXAMINER'S STATEMENT**

My examination was carried out in accordance with general Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from the trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently no opinion is given as to whether the accounts present a "true and fair" view and the report is limited to those matters set out in the statement below.

**INDEPENDENT EXAMINER'S STATEMENT**

In connection with my examination, no matter has come to my attention:

- (1) which gives me reasonable cause to believe that in, any material respect, the requirements:
  - to keep accounting records in accordance with section 130 of the Charities Act;
  - to prepare accounts which accord with the accounting records and comply with the accounting requirements of the Charities Act have not been met; or
- (2) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.



J M Ellis ACMA  
7 Barnsley Road  
Ackworth  
Pontefract  
West Yorks  
WF7 7BS

Date

29/10/24

**CROFTON COMMUNITY CENTRE**

England & Wales - Charity number 523564

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# Accounts

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**CROFTON COMMUNITY CENTRE**

**REPORT AND FINANCIAL STATEMENTS**

**FOR THE YEAR ENDED 31 DECEMBER 2022**

**CHARITY NUMBER 523564**

**CROFTON COMMUNITY CENTRE**

**INDEX TO THE FINANCIAL STATEMENTS**

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Report of the Independent Examiner	5
Statement of Financial Activities	6
Balance Sheet	7
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CROFTON COMMUNITY CENTRE

LEGAL AND ADMINISTRATIVE DETAILS

Registered Charity Number: 523564

Address of Charity: Middle Lane  
New Crofton  
Wakefield  
WF4 1LB

Current Trustees: Mr G Marshall (appointed 5 May 2010)  
Mr T Shepherd (appointed 5 May 2010)  
Mr J Dawson (appointed 5 May 2010)  
Mr A S Atkinson (appointed 1 December 2018)

Secretary: Mrs C Rushton

Bankers: CAF Bank  
Fosse House  
182 High Street  
Tonbridge  
KENT  
TN9 1BE

Independent Examiner J M Ellis ACMA  
7 Bamsley Road  
Ackworth  
Pontefract  
West Yorks  
WF7 7BS

## CROFTON COMMUNITY CENTRE

### REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 DECEMBER 2022

The Trustees present their report along with the financial statements of the charity for the year ended 31 December 2022. The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the accounts and comply with the Charity's Trust Deed, the Charities Act 2011 and the Statement of Recommended Practice (SORP) "Accounting and Reporting by Charities" issued in 2005 and in accordance with the Financial Reporting Standard for Smaller Entities (effective January 2005).

#### **Constitution and objects**

The charity is governed by an amended scheme dated 23 January 2004 and was registered on 6 December 1963 with the number 523564.

The object of the charity is the provision of a recreational ground and community centre for the benefit of the inhabitants of the area of benefit without distinction of political, religious or other opinions with the object of improving the conditions of life for the said inhabitants in the area of Crofton, near Wakefield.

#### **Organisational structure**

The Trustees who have served the charity during the year are shown on page 1.

#### **Financial review**

The charity's operating profit before depreciation was +£8,430 for the current year. After taking account of depreciation of £1,225 the charity had net incoming resources of +£7,205 (net incoming resources 2021 +£17,207).

2022 has been the first full operating year since the covid pandemic. The charity did receive a £6,000 grant from the local Council early in the year to help with loss of business due to the pandemic. Over the last two years the charity was able to keep going despite long periods of being in "lockdown" by the receipt of Government grants. These paid to keep the place sustainable and paid staff wages in full throughout the two year period. It is no secret that the charity wouldn't be here without this help and we are very grateful.

We were able to apply for a government bounce back loan of £31,500 which is at a very good interest rate and this is fixed for 10 years. We paid a lump sum of £35,000 off the Charity Bank loan which is at a much higher interest rate and is variable.

Although we are now fully open for business the year has still been affected by the virus with income from commercial operations well down compared to pre-pandemic levels. The football cup finals in April did take place and we did very well but family parties - a major income resource - are not being booked like they were in 2020. People are still very cautious and there is still a deal of apprehension about the future and indeed the Community Centre.

#### **Depreciation policy**

The Trustees re-evaluated their depreciation policy in 2007 in order to recognise the special circumstances of the improvements to recreational facilities on land held on a 25 year lease from Nostell Priory Estates that commenced in 2005. An artificial grass pitch, fencing surrounds and floodlights were installed on the land after a grant was awarded by the Football Foundation. It was agreed to depreciate these assets at 4%pa in order to coincide with the lease period. However, in 2019, the Trustees recognised that the charity would only ever be able to finance the refurbishment of the all weather pitch with further grants from external bodies in the future and the continuing provision of depreciation was not prudent in view of the charity's inability to refurbish the asset from its own reserves.

Additionally, in 2007 other assets previously depreciated at 2%pa were re-designated to club premises and freehold land carrying a depreciation rate of 0%pa from 2007. The accumulated depreciation relating to those assets was also re-designated to that asset class. It is the Trustees opinion that such assets, valued at historical cost in the financial statements, are more valuable on the open market.

#### **Reserves policy**

It is the policy of the Trustees to maintain unrestricted funds which are free reserves of the charity, at a level to provide sufficient funds to cover anticipated administration and support costs.

## CROFTON COMMUNITY CENTRE

### REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 DECEMBER 2022

#### **Risk Management**

The Trustees are aware of the operational and financial risks which the charity faces and regularly review those risks to mitigate against any impact they may have on the charity.

#### **Public Benefit**

The charitable objectives of the charity embrace the ethos of public benefit for all the beneficiaries.

#### **Recruitment and appointment of new trustees**

The charity has four Trustees. There have been no changes in the current year. The charity wishes to place on record its thanks to the Trustees for all their hard work during the year.

#### **Review of Activities**

The use of the facilities was still affected by the pandemic but gradually user groups re-started their activities and eventually the Community Centre was well used by such groups although family parties were not as prominent as before the pandemic.

Art Class, Fitness Class, Majorettes, Church Group, Martial Arts Group, Klxx Childrens Football, Disability Football, Karate, Tumble Tots, Baby Dance and Baby Music Groups, Bowling Group, Mothers Club, Leeds United Ladies Football Club, Wakefield Schools FA and this year a "Walking Cricket" team joined us using the All Weather pitch. They finished the season winning a trophy and being crowned Yorkshire Champions.

Sports continue to be enjoyed at the Centre, the football season is going well and looks like being completed for the first time in three years, 2020 and 2021 being written off because of the virus. We now have a thriving Junior Football section again.

The Bowls team enjoyed their first complete season since 2019 and the Snooker team have re-started competitive matches.

The fitness suite is available however, this has been seriously affected by the pandemic as rules and peoples caution are limiting numbers.

The facilities are also available to hire to individuals.

CROFTON COMMUNITY CENTRE

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 DECEMBER 2022

The Trustees extend their gratitude to all those members who have given their time and expertise to the benefit of the organisation. This of course includes the many user groups and particularly the leaders of these sections without which the Centre would not function.

Signed on behalf of the Board of Trustees

A handwritten signature in blue ink that reads "G Marshall". The signature is written in a cursive style with a large initial 'G'.A handwritten date in blue ink that reads "17/10/23".

Mr G Marshall - Trustee

Dated:

**REPORT OF THE INDEPENDENT EXAMINER TO THE TRUSTEES OF  
CROFTON COMMUNITY CENTRE**

I report on the financial statements of the charity for the year ended 31 December 2022 which are set out on pages 6 to 12.

**RESPECTIVE RESPONSIBILITIES OF TRUSTEES AND EXAMINER**

The charity's trustees are responsible for the preparation of the accounts. The charity's trustees consider that an audit is not required for this year under section 144 of the Charities Act 2011 (the Charities Act) and that an independent examination is needed.

It is my responsibility to:

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- to state whether particular matters have come to my attention.

**BASIS OF INDEPENDENT EXAMINER'S STATEMENT**

My examination was carried out in accordance with general Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from the trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently no opinion is given as to whether the accounts present a "true and fair" view and the report is limited to those matters set out in the statement below.

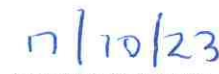
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- (1) which gives me reasonable cause to believe that in, any material respect, the requirements:
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- (2) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.



J M Ellis ACMA  
7 Bamsley Road  
Ackworth  
Pontefract  
West Yorks  
WF7 7BS

  
Date

**CROFTON COMMUNITY CENTRE**

**STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR ENDED 31 DECEMBER 2022**  
**(INCLUDING INCOME AND EXPENDITURE ACCOUNT)**

	<u>Note</u>	<u>Unrestricted</u> <u>Fund</u> £	<u>Designated</u> <u>Funds</u> £	<u>Endowment</u> <u>Fund</u> £	<u>Total</u> <u>2022</u> £	<u>Total</u> <u>2021</u> £
<b><u>INCOMING RESOURCES</u></b>						
Members' subscriptions		422	-	-	422	120
Room hire		18,043	-	-	18,043	11,473
Grants and Donations received	3 & 4	10,904	-	-	10,904	50,178
Sports Fields Income		16,584	-	-	16,584	7,677
Fitness Suite		510	-	-	510	155
Bank Interest		2	-	-	2	-
<b>TOTAL INCOMING RESOURCES</b>		<b>46,465</b>	<b>-</b>	<b>-</b>	<b>46,465</b>	<b>69,603</b>
Income generated from commercial operations	5	76,622	-	-	76,622	33,070
<b>Net Incoming resources available for charitable application</b>		<b>123,087</b>	<b>-</b>	<b>-</b>	<b>123,087</b>	<b>102,673</b>
<b><u>RESOURCES EXPENDED</u></b>						
Expenditure relating to commercial operations	6	68,920	-	-	68,920	48,595
Institute and grounds upkeep						
Rent, rates and water		4,323	-	-	4,323	2,541
Insurance		4,289	-	-	4,289	3,726
Repairs and maintenance		13,456	-	-	13,456	10,799
Light and Heat		13,312	-	-	13,312	8,907
Loan Interest		3,440	-	-	3,440	3,747
Grants to Sections/fundraising		-	-	-	-	-
Depreciation	1(d)	1,225	-	-	1,225	1,514
Management and Administration						
Accountancy		3,327	-	-	3,327	3,258
Legal and Professional fees		3,590	-	-	3,590	2,379
<b>Total charitable expenditure</b>		<b>115,882</b>	<b>-</b>	<b>-</b>	<b>115,882</b>	<b>85,466</b>
<b>Net movement of resources in year</b>		<b>7,205</b>	<b>-</b>	<b>-</b>	<b>7,205</b>	<b>17,207</b>
Fund balances at 1 January 2022		(20,600)	1,400,056	400	1,379,856	1,362,649
<b>Fund balances at 31 December 2022</b>		<b>(13,395)</b>	<b>1,400,056</b>	<b>400</b>	<b>1,387,061</b>	<b>1,379,856</b>

CROFTON COMMUNITY CENTRE

BALANCE SHEET AS AT 31 DECEMBER 2022

	<u>NOTE</u>	<u>2022</u>		<u>2021</u>	
		£	£	£	£
<b>FIXED ASSETS</b>					
Tangible assets	2		1,446,549		1,446,526
<b>CURRENT ASSETS</b>					
Stock	1(e)	4,198		2,058	
Debtors	8	11,281		4,571	
Cash at bank and in hand	9	30,443		34,851	
		<u>45,922</u>		<u>41,480</u>	
<b>LESS: CURRENT LIABILITIES</b>					
Creditors falling due within one year	10	<u>(33,400)</u>		<u>(25,336)</u>	
<b>NET CURRENT ASSETS/(LIABILITIES)</b>			12,522		16,144
			<u>1,459,071</u>		<u>1,462,670</u>
<b>LESS: LONG TERM LIABILITIES</b>					
Creditors falling due after more than one year	11		(72,010)		(82,814)
<b>TOTAL NET ASSETS</b>			<u><u>1,387,061</u></u>		<u><u>1,379,856</u></u>
<b>FINANCED BY:</b>					
Permanent Endowment Fund			400		400
Unrestricted Funds			(13,395)		(20,600)
Designated Funds			1,400,056		1,400,056
<b>TOTAL FUNDS</b>	12		<u><u>1,387,061</u></u>		<u><u>1,379,856</u></u>

The financial statements were approved by the trustees and signed on their behalf by:

.....  
  
 Trustee

.....  
 17/10/23  
 Date

CROFTON COMMUNITY CENTRE

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2022

**1 Accounting Policies**

**a) Accounting Basis**

The financial statements are prepared under the historical cost convention and in accordance with the Statement of Recommended Practice (SORP) "Accounting and Reporting by Charities" published in 2005 and in accordance with the Financial Reporting Standard for Smaller Entities (effective January 2005).

**b) Fund accounting**

General Funds are unrestricted funds which are available for use at the discretion of the trustees in furtherance of the general objectives of the charity and which have not been designated for other purposes.

**c) Incoming resources**

All incoming resources are included in the Statement of Financial Activities (SOFA) when the charity is legally entitled to the income and the amount can be quantified with reasonable accuracy. For legacies, entitlement is the earlier of the charity being notified of an impending distribution or the legacy being received.

Gifts in kind donated for distribution are included at valuation and recognised as income when they are distributed to the projects. Gifts donated for resale are included as income when they are sold. Donated facilities are included at the value to the charity where this can be quantified and a third party is bearing the cost. No amounts are included in the financial statements for services donated by volunteers.

Other income:

- i) Income from refreshments and other activities of the club is the gross amount receivable by the club, less returns and allowances and, where appropriate, VAT.
- ii) Income from draws and raffles is the net amount received by the club after deduction of expenses.

**d) Depreciation**

Depreciation is provided on all assets other than the club premises, freehold land and leasehold recreational improvements and aims to write off the cost of the assets over their estimated useful life.

The assets of the charity include recreational improvements to land held on a 25yr lease from Nostell Priory Estates commencing in 2005. In 2007 the Trustees re-evaluated their depreciation policy and agreed to depreciate the improvements to the leasehold land at 4%pa from 2007 on a straight line basis. In 2019 the Trustees reviewed the depreciation policy on leasehold recreational improvements and agreed to change the depreciation rate to 0% for the remainder of the current lease. It is the opinion of the Trustees that refurbishment of the facilities on the leasehold land could only be funded by grants from external bodies and to account for depreciation on this asset class no longer gives a prudent view of the charity's ability to refurbish the asset from its own reserves.

Also in 2007 the Trustees agreed to re-designate other improvements to club premises and freehold land together with their accumulated depreciation where relevant capital costs were incurred. It is the Trustees opinion that such premises and freehold land should continue to be depreciated at 0% as the historical values represented in the accounts are less than open market value.

The assets of the charity are not held for investment purposes.

The annual rates applied from 2019 are as follows:-

Club premises and recreational improvements	-	0%
Improvements to leasehold recreational facilities	-	0%
Fixtures and fittings	-	10% straight line basis
Plant and equipment	-	10% straight line basis
Office equipment	-	10% straight line basis

**e) Stock**

Stock is valued at the lower of cost or net realisable value. Cost is invoice price to the club with no addition for overhead expenses. Bar Stocks for resale are included at £4,198 (2021 - £2,058)

**CROFTON COMMUNITY CENTRE**

**NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2022**

<b>2. Fixed Assets</b>	<b>Club Premises &amp; Land</b>	<b>Leasehold Recreational Improvements</b>	<b>Fixtures &amp; Fittings</b>	<b>Plant &amp; Equipment</b>	<b>Office Equipment</b>	<b>Total</b>
	£	£	£			£
<b>Cost</b>						
At 1 January 2022	1,348,937	302,000	104,878	40,224	8,141	1,804,180
Additions	-	-	-	1,248	-	1,248
At 31 December 2022	<u>1,348,937</u>	<u>302,000</u>	<u>104,878</u>	<u>41,472</u>	<u>8,141</u>	<u>1,805,428</u>
<b>Depreciation</b>						
At 1 January 2022	41,857	169,120	102,841	36,212	7,624	357,654
Charge for period	-	-	284	875	66	1,225
At 31 December 2022	<u>41,857</u>	<u>169,120</u>	<u>103,125</u>	<u>37,087</u>	<u>7,690</u>	<u>358,879</u>
<b>Net Book Value</b>						
At 31 December 2022	<u>1,307,080</u>	<u>132,880</u>	<u>1,753</u>	<u>4,385</u>	<u>451</u>	<u>1,446,549</u>
At 31 December 2021	<u>1,307,080</u>	<u>132,880</u>	<u>2,037</u>	<u>4,012</u>	<u>517</u>	<u>1,446,526</u>

<b>3. Grants and Donations Received</b>	<b>2022</b>	<b>2021</b>
	£	£
Nostell MW Football Club	1,045	1,245
Disability Football	1,500	1,000
Raffles	50	3,300
Brigg Town Donation	159	-
Crofton Bowls Donation	150	-
WMDC - Local Restrictions Grants (Covid 19)	6,000	30,621
WMDC - Nets	1,000	-
Arnold Clark Donation	1,000	-
HMRC - Wages Furlough Grant (Covid 19)	-	14,012
	<u>10,904</u>	<u>50,178</u>

**4. Major Grants**

None In Year

<b>TOTAL GRANTS RECEIVED</b>	<u>10,904</u>	<u>50,178</u>
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**CROFTON COMMUNITY CENTRE**

**NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2022**

<b>5. <u>Income generated from commercial operations</u></b>	<b>2022</b>	<b>2021</b>
	£	£
Bar sales	75,704	32,533
Lottery Machine (gross income)	830	570
Snooker and pool	88	42
Retro discounts write off	-	(75)
	<u>76,622</u>	<u>33,070</u>
<b>6. <u>Expenditure relating to commercial operations</u></b>	<b>2022</b>	<b>2021</b>
Bar purchases	34,739	16,518
Wages	28,543	27,677
Staff Training	256	118
Entertainment	1,700	1,325
Licences/Subscriptions	261	168
Cleaning materials (including laundry)	993	971
Stocktaking	390	180
Lottery Machine payouts (tickets and prizes)	611	607
Telephone	598	756
Printing, Postage, stationery and advertising	233	174
Bank charges and interest	596	101
	<u>68,920</u>	<u>48,595</u>
<b>7. <u>Resources expended</u></b>	<b>2022</b>	<b>2021</b>
<b>This is stated after charging</b>		
Independent Examiners Fee	1,000	800
Depreciation - on owned assets (Note 1(d))	1,225	1,514
	<u>2,225</u>	<u>2,314</u>

**CROFTON COMMUNITY CENTRE**

**NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 DECEMBER 2022**

<b>8. <u>Debtors</u></b>	<b>2022</b>	<b>2021</b>
	£	£
Trade Debtors	4,501	2,244
Other debtors and prepayments	6,780	2,327
	<u>11,281</u>	<u>4,571</u>
<b>9. <u>Cash at bank and in hand</u></b>	<b>2022</b>	<b>2021</b>
CAF Bank Account	4,979	22,560
Barclays Bank Account	23,196	9,955
Cash in hand	2,268	2,336
	<u>30,443</u>	<u>34,851</u>
<b>10. <u>Creditors - Amounts falling due within one year</u></b>	<b>2022</b>	<b>2021</b>
Trade creditors	9,615	3,775
Other creditors and accruals	9,521	12,141
Loans          Charity Bank	5,721	3,747
Loans          Barclays Bounce Back Loan	3,500	2,142
Taxes and Social Security	5,043	3,531
	<u>33,400</u>	<u>25,336</u>
<b>11. <u>Creditors - Amounts falling due after more than one year</u></b>	<b>2022</b>	<b>2021</b>
Loans          Charity Bank	45,760	53,456
Barclays Bounce Back Loan	26,250	29,358
	<u>72,010</u>	<u>82,814</u>

**NOTE:**

The loan from Charity Bank is secured by a first fixed legal charge over the freehold interest in the property.

**CROFTON COMMUNITY CENTRE**

**NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2022**

**12. Movement In funds**

				2022	2021
	Unrestricted Funds £	Restricted Funds £	Endowment Fund £	Total Funds £	Total Funds £
At 1 January 2022	(20,600)	1,400,056	400	1,379,856	1,362,649
Incoming resources	123,087	-	-	123,087	102,533
	<u>102,487</u>	<u>1,400,056</u>	<u>400</u>	<u>1,502,943</u>	<u>1,465,182</u>
Outgoing resources	(115,882)	-	-	(115,882)	(85,326)
At 31 December 2022	<u><u>(13,395)</u></u>	<u><u>1,400,056</u></u>	<u><u>400</u></u>	<u><u>1,387,061</u></u>	<u><u>1,379,856</u></u>

**CROFTON COMMUNITY CENTRE**

England & Wales - Charity number 523564

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# Accounts

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CROFTON COMMUNITY CENTRE  
REPORT AND FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 DECEMBER 2021  
CHARITY NUMBER 523564

CROFTON COMMUNITY CENTRE

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CROFTON COMMUNITY CENTRE

LEGAL AND ADMINISTRATIVE DETAILS

Registered Charity Number: 523564

Address of Charity: Middle Lane  
New Crofton  
Wakefield  
WF4 1LB

Current Trustees: Mr G Marshall (appointed 5 May 2010)  
Mr T Shepherd (appointed 5 May 2010)  
Mr J Dawson (appointed 5 May 2010)  
Mr A S Atkinson (appointed 1 December 2018)

Secretary: Mrs C Rushton

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KENT  
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Independent Examiner J M Ellis ACMA  
7 Barnsley Road  
Ackworth  
Pontefract  
West Yorks  
WF7 7BS

## CROFTON COMMUNITY CENTRE

### REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 DECEMBER 2021

The Trustees present their report along with the financial statements of the charity for the year ended 31 December 2021. The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the accounts and comply with the Charity's Trust Deed, the Charities Act 2011 and the Statement of Recommended Practice (SORP) "Accounting and Reporting by Charities" issued in 2005 and in accordance with the Financial Reporting Standard for Smaller Entities (effective January 2005).

#### **Constitution and objects**

The charity is governed by an amended scheme dated 23 January 2004 and was registered on 6 December 1963 with the number 523564.

The object of the charity is the provision of a recreational ground and community centre for the benefit of the inhabitants of the area of benefit without distinction of political, religious or other opinions with the object of improving the conditions of life for the said inhabitants in the area of Crofton, near Wakefield.

#### **Organisational structure**

The Trustees who have served the charity during the year are shown on page 1.

#### **Financial review**

The charity's operating profit before depreciation was +£18,721 for the current year. After taking account of depreciation of £1,514 the charity had net incoming resources of +£17,207 (net incoming resources 2020 +£26,799). The charity acknowledges that in recent years a large amount of income received by the charity was due to grants received which have been used to develop the facilities. Both 2021 and 2020 have been exceptionally strange years. The coronavirus has touched everyone's lives and tragically for many. The Community Centre has received grants from various sources to help overcome the financial effects of Covid 19, without which it is safe to assume the charity would not have survived.

Government grants, the furlough scheme, Wakefield Council and football authorities, through the football club, have all contributed for which we are extremely grateful. These grants have enabled the charity to remain viable and allowed us to pay staff 100% of their average wages throughout the year.

Unfortunately, the pandemic is not over yet and there is still a great deal of uncertainty going forward. Our most profitable ventures are large family parties and football matches with large crowds, cup finals for example. There is still considerable doubt about these two ventures going forward, so there is still a great deal of apprehension.

#### **Depreciation policy**

The Trustees re-evaluated their depreciation policy in 2007 in order to recognise the special circumstances of the improvements to recreational facilities on land held on a 25 year lease from Nostell Priory Estates that commenced in 2005. An artificial grass pitch, fencing surrounds and floodlights were installed on the land after a grant was awarded by the Football Foundation. It was agreed to depreciate these assets at 4%pa in order to coincide with the lease period. However, in 2019, the Trustees recognised that the charity would only ever be able to finance the refurbishment of the all weather pitch with further grants from external bodies in the future and the continuing provision of depreciation was not prudent in view of the charity's inability to refurbish the asset from its own reserves.

Additionally, in 2007 other assets previously depreciated at 2%pa were re-designated to club premises and freehold land carrying a depreciation rate of 0%pa from 2007. The accumulated depreciation relating to those assets was also re-designated to that asset class. It is the Trustees opinion that such assets, valued at historical cost in the financial statements, are more valuable on the open market.

## CROFTON COMMUNITY CENTRE

### REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 DECEMBER 2021

#### **Reserves Policy**

It is the policy of the Trustees to maintain unrestricted funds which are free reserves of the charity, at a level to provide sufficient funds to cover anticipated administration and support costs.

#### **Risk Management**

The Trustees are aware of the operational and financial risks which the charity faces and regularly review those risks to mitigate against any impact they may have on the charity.

#### **Public Benefit**

The charitable objectives of the charity embrace the ethos of public benefit for all the beneficiaries.

#### **Recruitment and appointment of new trustees**

The charity has four Trustees. There have been no changes in the current year. The charity wishes to place on record its thanks to the Trustees for all their hard work during the year.

#### **Review of Activities**

The pandemic has affected the activities of the charity at the Centre, with many weeks mandatorily closed and restrictions for most of the year. Grants have helped to keep the Centre sustainable totalling £50,178 (see notes 3 and 4 to the accounts) but at the end of the year (2021) there were still some restrictions and subsequently there is a great deal of uncertainty.

When it was possible to open the facility the Community Centre was well used by local groups - art class, fitness classes, Slimming World, majorettes, church group, Martial Arts group, Kixx childrens football, disability football, karate, tumble tots, University of 3rd Age bowling group, mothers club, Leeds United ladies football club, United Power football club, Wakefield Schools FA and West Yorkshire Police football teams.

Sports continue to be enjoyed at the Centre with our own teams although all have been seriously affected by the pandemic. A thriving football section (senior, junior, male and female teams), snooker and crown green bowls sections plus the fitness suite available to members for a small additional fee all continue to use the facilities when they are able..

Regional coaching courses continue to be held at the facility.

The facilities of the charity are also available for hire to individuals.

**REPORT OF THE INDEPENDENT EXAMINER TO THE TRUSTEES OF  
CROFTON COMMUNITY CENTRE**

I report on the financial statements of the charity for the year ended 31 December 2021 which are set out on pages 6 to 12.

**RESPECTIVE RESPONSIBILITIES OF TRUSTEES AND EXAMINER**

The charity's trustees are responsible for the preparation of the accounts. The charity's trustees consider that an audit is not required for this year under section 144 of the Charities Act 2011 (the Charities Act) and that an independent examination is needed.

It is my responsibility to:

- examine the accounts under section 145 of the Charities Act;
- to follow the procedures laid down in the general Directions given by the Charity Commission (under section 145(5)(b) of the Charities Act); and
- to state whether particular matters have come to my attention.

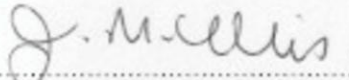
**BASIS OF INDEPENDENT EXAMINER'S STATEMENT**

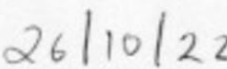
My examination was carried out in accordance with general Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from the trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently no opinion is given as to whether the accounts present a "true and fair" view and the report is limited to those matters set out in the statement below.

**INDEPENDENT EXAMINER'S STATEMENT**

In connection with my examination, no matter has come to my attention:

- (1) which gives me reasonable cause to believe that in, any material respect, the requirements:
  - to keep accounting records in accordance with section 130 of the Charities Act;
  - to prepare accounts which accord with the accounting records and comply with the accounting requirements of the Charities Act have not been met; or
- (2) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

  
.....  
J M Ellis ACMA  
7 Bamsley Road  
Ackworth  
Pontefract  
West Yorks  
WF7 7BS

  
.....  
Date

**CROFTON COMMUNITY CENTRE**

**STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR ENDED 31 DECEMBER 2021**  
**(INCLUDING INCOME AND EXPENDITURE ACCOUNT)**

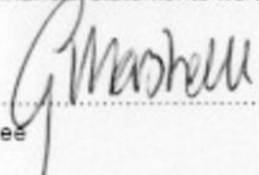
	<u>Note</u>	<u>Unrestricted</u> <u>Fund</u> £	<u>Designated</u> <u>Funds</u> £	<u>Endowment</u> <u>Fund</u> £	<u>Total</u> <u>2021</u> £	<u>Total</u> <u>2020</u> £
<b><u>INCOMING RESOURCES</u></b>						
Members' subscriptions		120	-	-	120	8
Room hire		11,473	-	-	11,473	12,628
Grants and Donations received	3 & 4	50,178	-	-	50,178	51,666
Sports Fields income		7,677	-	-	7,677	9,521
Fitness Suite		155	-	-	155	840
<b>TOTAL INCOMING RESOURCES</b>		<b>69,603</b>	<b>-</b>	<b>-</b>	<b>69,603</b>	<b>74,663</b>
Income generated from commercial operations	5	33,070	-	-	33,070	29,482
<b>Net incoming resources available for charitable application</b>		<b>102,673</b>	<b>-</b>	<b>-</b>	<b>102,673</b>	<b>104,145</b>
<b><u>RESOURCES EXPENDED</u></b>						
Expenditure relating to commercial operations	6	48,595	-	-	48,595	41,972
Institute and grounds upkeep						
Rent, rates and water		2,541	-	-	2,541	3,347
Insurance		3,726	-	-	3,726	3,562
Repairs and maintenance		10,799	-	-	10,799	6,510
Light and Heat		8,907	-	-	8,907	9,627
Loan Interest		3,747	-	-	3,747	5,117
Grants to Sections/fundraising		-	-	-	-	-
Depreciation	1(d)	1,514	-	-	1,514	2,169
Management and Administration						
Accountancy		3,258	-	-	3,258	3,470
Legal and Professional fees		2,379	-	-	2,379	1,572
<b>Total charitable expenditure</b>		<b>85,466</b>	<b>-</b>	<b>-</b>	<b>85,466</b>	<b>77,346</b>
<b>Net movement of resources in year</b>		<b>17,207</b>	<b>-</b>	<b>-</b>	<b>17,207</b>	<b>26,799</b>
Fund balances at 1 January 2021		(37,807)	1,400,056	400	1,362,649	1,335,850
<b>Fund balances at 31 December 2021</b>		<b>(20,600)</b>	<b>1,400,056</b>	<b>400</b>	<b>1,379,856</b>	<b>1,362,649</b>

CROFTON COMMUNITY CENTRE

BALANCE SHEET AS AT 31 DECEMBER 2021

	<u>NOTE</u>	<u>2021</u>		<u>2020</u>	
		£	£	£	£
<b>FIXED ASSETS</b>					
Tangible assets	2		1,446,526		1,445,945
<b>CURRENT ASSETS</b>					
Stock	1(e)	2,058		902	
Debtors	8	4,571		5,825	
Cash at bank and in hand	9	34,851		19,477	
		<u>41,480</u>		<u>26,204</u>	
<b>LESS: CURRENT LIABILITIES</b>					
Creditors falling due within one year	10	<u>(25,336)</u>		<u>(12,176)</u>	
<b>NET CURRENT ASSETS/(LIABILITIES)</b>			16,144		14,028
			<u>1,462,670</u>		<u>1,459,973</u>
<b>LESS: LONG TERM LIABILITIES</b>					
Creditors falling due after more than one year	11		(82,814)		(97,324)
<b>TOTAL NET ASSETS</b>			<u>1,379,856</u>		<u>1,362,649</u>
<b>FINANCED BY:</b>					
Permanent Endowment Fund			400		400
Unrestricted Funds			(20,600)		(37,807)
Designated Funds			1,400,056		1,400,056
<b>TOTAL FUNDS</b>	12		<u>1,379,856</u>		<u>1,362,649</u>

The financial statements were approved by the trustees and signed on their behalf by:

  
 .....  
 Trustee

26/10/2022  
 .....  
 Date

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2021**1 Accounting Policies****a) Accounting Basis**

The financial statements are prepared under the historical cost convention and in accordance with the Statement of Recommended Practice (SORP) "Accounting and Reporting by Charities" published in 2005 and in accordance with the Financial Reporting Standard for Smaller Entities (effective January 2005).

**b) Fund accounting**

General Funds are unrestricted funds which are available for use at the discretion of the trustees in furtherance of the general objectives of the charity and which have not been designated for other purposes.

**c) Incoming resources**

All incoming resources are included in the Statement of Financial Activities (SOFA) when the charity is legally entitled to the income and the amount can be quantified with reasonable accuracy. For legacies, entitlement is the earlier of the charity being notified of an impending distribution or the legacy being received.

Gifts in kind donated for distribution are included at valuation and recognised as income when they are distributed to the projects. Gifts donated for resale are included as income when they are sold. Donated facilities are included at the value to the charity where this can be quantified and a third party is bearing the cost. No amounts are included in the financial statements for services donated by volunteers.

Other income:

- i) Income from refreshments and other activities of the club is the gross amount receivable by the club, less returns and allowances and, where appropriate, VAT.
- ii) Income from draws and raffles is the net amount received by the club after deduction of expenses.

**d) Depreciation**

Depreciation is provided on all assets other than the club premises, freehold land and leasehold recreational improvements and aims to write off the cost of the assets over their estimated useful life.

The assets of the charity include recreational improvements to land held on a 25yr lease from Nostell Priory Estates commencing in 2005. In 2007 the Trustees re-evaluated their depreciation policy and agreed to depreciate the improvements to the leasehold land at 4%pa from 2007 on a straight line basis. In 2019 the Trustees reviewed the depreciation policy on leasehold recreational improvements and agreed to change the depreciation rate to 0% for the remainder of the current lease. It is the opinion of the Trustees that refurbishment of the facilities on the leasehold land could only be funded by grants from external bodies and to account for depreciation on this asset class no longer gives a prudent view of the charity's ability to refurbish the asset from its own reserves.

Also in 2007 the Trustees agreed to re-designate other improvements to club premises and freehold land together with their accumulated depreciation where relevant capital costs were incurred. It is the Trustees opinion that such premises and freehold land should continue to be depreciated at 0% as the historical values represented in the accounts are less than open market value.

The assets of the charity are not held for investment purposes.

The annual rates applied from 2019 are as follows:-

Club premises and recreational improvements	-	0%
Improvements to leasehold recreational facilities	-	0%
Fixtures and fittings	-	10% straight line basis
Plant and equipment	-	10% straight line basis
Office equipment	-	10% straight line basis

**e) Stock**

Stock is valued at the lower of cost or net realisable value. Cost is invoice price to the club with no addition for overhead expenses. Bar Stocks for resale are included at £2,058 (2020 - £902)

CROFTON COMMUNITY CENTRE

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2021

<b>2. Fixed Assets</b>	<b>Club Premises &amp; Land £</b>	<b>Leasehold Recreational Improvements £</b>	<b>Fixtures &amp; Fittings £</b>	<b>Plant &amp; Equipment</b>	<b>Office Equipment</b>	<b>Total £</b>
<b>Cost</b>						
At 1 January 2021	1,348,937	302,000	104,878	38,131	8,141	1,802,087
Additions		-		2,093		2,093
At 31 December 2021	<u>1,348,937</u>	<u>302,000</u>	<u>104,878</u>	<u>40,224</u>	<u>8,141</u>	<u>1,804,180</u>
<b>Depreciation</b>						
At 1 January 2021	41,857	169,120	102,559	35,046	7,558	356,140
Charge for period	-	-	282	1,166	66	1,514
At 31 December 2021	<u>41,857</u>	<u>169,120</u>	<u>102,841</u>	<u>36,212</u>	<u>7,624</u>	<u>357,654</u>
<b>Net Book Value</b>						
At 31 December 2021	<u>1,307,080</u>	<u>132,880</u>	<u>2,037</u>	<u>4,012</u>	<u>517</u>	<u>1,446,526</u>
At 31 December 2020	<u>1,307,080</u>	<u>132,880</u>	<u>2,319</u>	<u>3,085</u>	<u>583</u>	<u>1,445,945</u>

<b>3. Grants and Donations Received</b>	<b>2021 £</b>	<b>2020 £</b>
Nostell MW Football Club	4,545	2,613
Disability Football	1,000	-
WMDC - Local Restrictions Grants (Covid 19)	30,621	27,000
CAF Bank - Covid 19 Support Grant	-	7,200
HMRC - Wages Furlough Grant (Covid 19)	14,012	14,853
	<u>50,178</u>	<u>51,666</u>

**4. Major Grants**

None in Year

<b>TOTAL GRANTS RECEIVED</b>	<u>50,178</u>	<u>51,666</u>
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**CROFTON COMMUNITY CENTRE**

**NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2021**

<b>5. <u>Income generated from commercial operations</u></b>	<b>2021</b>	<b>2020</b>
	£	£
Bar sales	32,533	27,823
Lottery Machine (gross income)	570	450
Snooker and pool	42	162
Retro discounts write off	(75)	1,047
	<u>33,070</u>	<u>29,482</u>

<b>6. <u>Expenditure relating to commercial operations</u></b>	<b>2021</b>	<b>2020</b>
Bar purchases	16,518	11,464
Wages	27,677	25,818
Staff Training	118	-
Entertainment	1,325	1,118
Licences/Subscriptions	168	135
Cleaning materials (including laundry)	971	1,200
Stocktaking	180	450
Lottery Machine payouts (tickets and prizes)	607	275
Telephone	756	1,017
Printing, Postage, stationery and advertising	174	435
Bank charges and interest	101	60
	<u>48,595</u>	<u>41,972</u>

<b>7. <u>Resources expended</u></b>	<b>2021</b>	<b>2020</b>
<b>This is stated after charging</b>		
Independent Examiners Fee	800	1,000
Depreciation - on owned assets (Note 1(d))	1,514	2,169
	<u>2,314</u>	<u>3,169</u>

**CROFTON COMMUNITY CENTRE**

**NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 DECEMBER 2021**

<b>8. Debtors</b>	<b>2021</b>	<b>2020</b>
	£	£
Trade Debtors	2,244	793
Other debtors and prepayments	2,327	5,332
	<u>4,571</u>	<u>6,125</u>
<b>9. Cash at bank and in hand</b>	<b>2021</b>	<b>2020</b>
CAF Bank Account	22,560	18,557
Barclays Bank Account	9,955	-
Cash in hand	2,336	920
	<u>34,851</u>	<u>19,477</u>
<b>10. Creditors - Amounts falling due within one year</b>	<b>2021</b>	<b>2020</b>
Trade creditors	3,775	1,113
Other creditors and accruals	12,141	1,755
Loans Charity Bank	3,747	3,663
Loans Barclays Bounce Back Loan	2,142	-
Taxes and Social Security	3,531	5,345
	<u>25,336</u>	<u>11,876</u>
<b>11. Creditors - Amounts falling due after more than one year</b>	<b>2021</b>	<b>2020</b>
Loans Charity Bank	53,456	93,274
Breweries Discount Write off	-	4,050
Barclays Bounce Back Loan	29,358	-
	<u>82,814</u>	<u>97,324</u>

**NOTE:**

The loan from Charity Bank is secured by a first fixed legal charge over the freehold interest in the property.

**CROFTON COMMUNITY CENTRE**

**NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2021**

**12. Movement in funds**

				2021	2020
	Unrestricted Funds	Restricted Funds	Endowment Fund	Total Funds	Total Funds
	£	£	£	£	£
At 1 January 2021	(37,807)	1,400,056	400	1,362,649	1,335,850
Incoming resources	102,533	-	-	102,533	104,145
	<u>64,726</u>	<u>1,400,056</u>	<u>400</u>	<u>1,465,182</u>	<u>1,439,995</u>
Outgoing resources	(85,326)	-	-	(85,326)	(77,346)
At 31 December 2021	<u>(20,600)</u>	<u>1,400,056</u>	<u>400</u>	<u>1,379,856</u>	<u>1,362,649</u>

**CROFTON COMMUNITY CENTRE**

England & Wales - Charity number 523564

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# Accounts

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CROFTON COMMUNITY CENTRE

REPORT AND FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2020

CHARITY NUMBER 523564

**CROFTON COMMUNITY CENTRE**

**INDEX TO THE FINANCIAL STATEMENTS**

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Report of the Independent Examiner	5
Statement of Financial Activities	6
Balance Sheet	7
Notes to the Financial Statements	8 - 12

**CROFTON COMMUNITY CENTRE**

**LEGAL AND ADMINISTRATIVE DETAILS**

Registered Charity Number: 523564

Address of Charity: Middle Lane  
New Crofton  
Wakefield  
WF4 1LB

Current Trustees: Mr G Marshall (appointed 5 May 2010)  
Mr T Shepherd (appointed 5 May 2010)  
Mr J Dawson (appointed 5 May 2010)  
Mr A S Atkinson (appointed 1 December 2018)

Secretary: Mrs C Rushton

Bankers: CAF Bank  
Fosse House  
182 High Street  
Tonbridge  
KENT  
TN9 1BE

Independent Examiner J M Ellis ACMA  
7 Barnsley Road  
Ackworth  
Pontefract  
West Yorks  
WF7 7BS

## **CROFTON COMMUNITY CENTRE**

### **REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 DECEMBER 2020**

The Trustees present their report along with the financial statements of the charity for the year ended 31 December 2020. The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the accounts and comply with the Charity's Trust Deed, the Charities Act 2011 and the Statement of Recommended Practice (SORP) "Accounting and Reporting by Charities" issued in 2005 and in accordance with the Financial Reporting Standard for Smaller Entities (effective January 2005).

#### **Constitution and objects**

The charity is governed by an amended scheme dated 23 January 2004 and was registered on 6 December 1963 with the number 523564.

The object of the charity is the provision of a recreational ground and community centre for the benefit of the inhabitants of the area of benefit without distinction of political, religious or other opinions with the object of improving the conditions of life for the said inhabitants in the area of Crofton, near Wakefield.

#### **Organisational structure**

The Trustees who have served the charity during the year are shown on page 1.

#### **Financial review**

The charity's operating profit before depreciation was +£24,630 for the current year. After taking account of depreciation of £2,169 the charity had net incoming resources of +£26,799 (net incoming resources 2019 + £2,534). The charity acknowledges that in recent years a large amount of income received by the charity was due to grants received which have been used to develop the facilities. 2020 has been an exceptionally strange year. The coronavirus has touched everyone's lives and tragically for many. The Community Centre has received grants from various sources to help overcome the financial effects of Covid 19, without which it is safe to assume the charity would not have survived.

Government grants, the furlough scheme, Wakefield Council, CAF Bank and football authorities, through the football club, have all contributed for which we are extremely grateful. These grants have enabled the charity to remain viable and allowed us to pay staff 100% of their average wages throughout the year.

Unfortunately, the pandemic is not over yet and there is still a great deal of uncertainty going forward. Our most profitable ventures are large family parties and football matches with large crowds, cup finals for example. Neither of these two ventures are going to happen in the near future, so there is a great deal of apprehension.

#### **Depreciation policy**

The Trustees re-evaluated their depreciation policy in 2007 in order to recognise the special circumstances of the improvements to recreational facilities on land held on a 25 year lease from Nostell Priory Estates that commenced in 2005. An artificial grass pitch, fencing surrounds and floodlights were installed on the land after a grant was awarded by the Football Foundation. It was agreed to depreciate these assets at 4%pa in order to coincide with the lease period. However, in 2019, the Trustees recognised that the charity would only ever be able to finance the refurbishment of the all weather pitch with further grants from external bodies in the future and the continuing provision of depreciation was not prudent in view of the charity's inability to refurbish the asset from its own reserves.

Additionally, in 2007 other assets previously depreciated at 2%pa were re-designated to club premises and freehold land carrying a depreciation rate of 0%pa from 2007. The accumulated depreciation relating to those assets was also re-designated to that asset class. It is the Trustees opinion that such assets, valued at historical cost in the financial statements, are more valuable on the open market.

#### **Reserves policy**

It is the policy of the Trustees to maintain unrestricted funds which are free reserves of the charity, at a level to provide sufficient funds to cover anticipated administration and support costs.

## CROFTON COMMUNITY CENTRE

### REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 DECEMBER 2020

#### **Risk Management**

The Trustees are aware of the operational and financial risks which the charity faces and regularly review those risks to mitigate against any impact they may have on the charity.

#### **Public Benefit**

The charitable objectives of the charity embrace the ethos of public benefit for all the beneficiaries.

#### **Recruitment and appointment of new trustees**

The charity has four Trustees. There have been no changes in the current year. The charity wishes to place on record its thanks to the Trustees for all their hard work during the year.

#### **Review of Activities**

The pandemic has affected the activities at the Centre, with many weeks mandatorily closed and restrictions for most of the year. Grants have helped to keep the Centre sustainable totalling £51,666 (see notes 3 and 4 to the accounts) but at the end of the year (2020) we were in full lockdown again.

Uncertainty caused by the pandemic is very worrying and without further grants from Government the future of the Centre is in jeopardy.

When it was possible to open the facility the Community Centre was well used by local groups - art class, fitness classes, Slimming World, majorettes, church group, Kixx childrens football, disability football, karate, tumble tots, University of 3rd Age bowling group, mothers club, Leeds United ladies football club, United Power football club, Wakefield Schools FA and West Yorkshire Police football teams.

Sports continue to be enjoyed at the Centre with our own teams although all have been seriously affected by the pandemic. A thriving football section (senior, junior, male and female teams), snooker and crown green bowls sections plus the fitness suite available to members for a small additional fee all continue to use the facilities when they are able.

Regional coaching courses continue to be held at the facility.

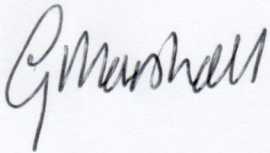
The facilities of the charity are also available for hire to individuals.

CROFTON COMMUNITY CENTRE

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 DECEMBER 2020

The Trustees extend their gratitude to all those members who have given their time and expertise to the benefit of the organisation. This of course includes the many user groups and particularly the leaders of these sections without which the Centre would not function.

Signed on behalf of the Board of Trustees



28/10/21

Mr G Marshall - Trustee

Dated:

**REPORT OF THE INDEPENDENT EXAMINER TO THE TRUSTEES OF  
CROFTON COMMUNITY CENTRE**

I report on the financial statements of the charity for the year ended 31 December 2020 which are set out on pages 6 to 12.

**RESPECTIVE RESPONSIBILITIES OF TRUSTEES AND EXAMINER**

The charity's trustees are responsible for the preparation of the accounts. The charity's trustees consider that an audit is not required for this year under section 144 of the Charities Act 2011 (the Charities Act) and that an independent examination is needed.

It is my responsibility to:

- examine the accounts under section 145 of the Charities Act;
- to follow the procedures laid down in the general Directions given by the Charity Commission (under section 145(5)(b) of the Charities Act); and
- to state whether particular matters have come to my attention.

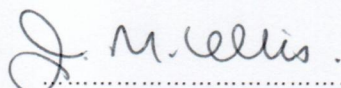
**BASIS OF INDEPENDENT EXAMINER'S STATEMENT**

My examination was carried out in accordance with general Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from the trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently no opinion is given as to whether the accounts present a "true and fair" view and the report is limited to those matters set out in the statement below.

**INDEPENDENT EXAMINER'S STATEMENT**

In connection with my examination, no matter has come to my attention:

- (1) which gives me reasonable cause to believe that in, any material respect, the requirements:
  - to keep accounting records in accordance with section 130 of the Charities Act;
  - to prepare accounts which accord with the accounting records and comply with the accounting requirements of the Charities Act have not been met; or
- (2) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.



.....  
J M Ellis ACMA  
7 Barnsley Road  
Ackworth  
Pontefract  
West Yorks  
WF7 7BS

28/10/21  
.....  
Date

CROFTON COMMUNITY CENTRE

**STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR ENDED 31 DECEMBER 2020**  
**(INCLUDING INCOME AND EXPENDITURE ACCOUNT)**

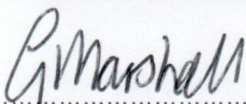
	<u>Note</u>	<u>Unrestricted</u> <u>Fund</u> £	<u>Designated</u> <u>Funds</u> £	<u>Endowment</u> <u>Fund</u> £	<u>Total</u> <u>2020</u> £	<u>Total</u> <u>2019</u> £
<b><u>INCOMING RESOURCES</u></b>						
Members' subscriptions		8	-	-	8	405
Room hire		12,628	-	-	12,628	18,480
Grants received	3 & 4	51,666	-	-	51,666	5,592
Donations received		-	-	-	-	550
Sports Fields income		9,521	-	-	9,521	12,917
Fitness Suite		840	-	-	840	1,589
Sundry income - Fundraising		-	-	-	-	558
Interest Earned		-	-	-	-	-
<b>TOTAL INCOMING RESOURCES</b>		<b>74,663</b>	<b>-</b>	<b>-</b>	<b>74,663</b>	<b>40,091</b>
Income generated from commercial operations	5	29,482	-	-	29,482	86,272
<b>Net incoming resources available for charitable application</b>		<b>104,145</b>	<b>-</b>	<b>-</b>	<b>104,145</b>	<b>126,363</b>
<b><u>RESOURCES EXPENDED</u></b>						
Expenditure relating to commercial operations	6	41,972	-	-	41,972	75,677
Institute and grounds upkeep						
Rent, rates and water		3,347	-	-	3,347	7,857
Insurance		3,562	-	-	3,562	3,878
Repairs and maintenance		6,510	-	-	6,510	9,101
Light and Heat		9,627	-	-	9,627	14,731
Loan Interest		5,117	-	-	5,117	6,142
Grants to Sections/fundraising		-	-	-	-	325
Depreciation	1(d)	2,169	-	-	2,169	1,962
Management and Administration						
Accountancy		3,470	-	-	3,470	3,355
Legal and Professional fees		1,572	-	-	1,572	801
<b>Total charitable expenditure</b>		<b>77,346</b>	<b>-</b>	<b>-</b>	<b>77,346</b>	<b>123,829</b>
<b>Net movement of resources in year</b>		<b>26,799</b>	<b>-</b>	<b>-</b>	<b>26,799</b>	<b>2,534</b>
Fund balances at 1 January 2020		(64,606)	1,400,056	400	1,335,850	1,333,316
<b>Fund balances at 31 December 2020</b>		<b>(37,807)</b>	<b>1,400,056</b>	<b>400</b>	<b>1,362,649</b>	<b>1,335,850</b>

**CROFTON COMMUNITY CENTRE**

**BALANCE SHEET AS AT 31 DECEMBER 2020**

	<u>NOTE</u>	<u>2020</u>		<u>2019</u>	
		£	£	£	£
<b>FIXED ASSETS</b>					
Tangible assets	2		1,445,945		1,445,701
<b>CURRENT ASSETS</b>					
Stock	1(e)	902		2,236	
Debtors	8	5,825		5,018	
Cash at bank and in hand	9	19,477		4,061	
		<u>26,204</u>		<u>11,315</u>	
<b>LESS: CURRENT LIABILITIES</b>					
Creditors falling due within one year	10	<u>(12,176)</u>		<u>(18,705)</u>	
<b>NET CURRENT ASSETS/(LIABILITIES)</b>			14,028		(7,390)
			<u>1,459,973</u>		<u>1,438,311</u>
<b>LESS: LONG TERM LIABILITIES</b>					
Creditors falling due after more than one year	11		(97,324)		(102,461)
<b>TOTAL NET ASSETS</b>			<u><u>1,362,649</u></u>		<u><u>1,335,850</u></u>
<b>FINANCED BY:</b>					
Permanent Endowment Fund			400		400
Unrestricted Funds			(37,807)		(64,606)
Designated Funds			1,400,056		1,400,056
<b>TOTAL FUNDS</b>	12		<u><u>1,362,649</u></u>		<u><u>1,335,850</u></u>

The financial statements were approved by the trustees and signed on their behalf by:

  
 .....  
 Trustee

28/10/21  
 .....  
 Date

**NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2020**

**1. Accounting Policies**

**a) Accounting Basis**

The financial statements are prepared under the historical cost convention and in accordance with the Statement of Recommended Practice (SORP) "Accounting and Reporting by Charities" published in 2005 and in accordance with the Financial Reporting Standard for Smaller Entities (effective January 2005).

**b) Fund accounting**

General Funds are unrestricted funds which are available for use at the discretion of the trustees in furtherance of the general objectives of the charity and which have not been designated for other purposes.

**c) Incoming resources**

All incoming resources are included in the Statement of Financial Activities (SOFA) when the charity is legally entitled to the income and the amount can be quantified with reasonable accuracy. For legacies, entitlement is the earlier of the charity being notified of an impending distribution or the legacy being received.

Gifts in kind donated for distribution are included at valuation and recognised as income when they are distributed to the projects. Gifts donated for resale are included as income when they are sold. Donated facilities are included at the value to the charity where this can be quantified and a third party is bearing the cost. No amounts are included in the financial statements for services donated by volunteers.

Other income:

- i) Income from refreshments and other activities of the club is the gross amount receivable by the club, less returns and allowances and, where appropriate, VAT.
- ii) Income from draws and raffles is the net amount received by the club after deduction of expenses.

**d) Depreciation**

Depreciation is provided on all assets other than the club premises, freehold land and leasehold recreational improvements and aims to write off the cost of the assets over their estimated useful life.

The assets of the charity include recreational improvements to land held on a 25yr lease from Nostell Priory Estates commencing in 2005. In 2007 the Trustees re-evaluated their depreciation policy and agreed to depreciate the improvements to the leasehold land at 4%pa from 2007 on a straight line basis. In 2019 the Trustees reviewed the depreciation policy on leasehold recreational improvements and agreed to change the depreciation rate to 0% for the remainder of the current lease. It is the opinion of the Trustees that refurbishment of the facilities on the leasehold land could only be funded by grants from external bodies and to account for depreciation on this asset class no longer gives a prudent view of the charity's ability to refurbish the asset from its own reserves.

Also in 2007 the Trustees agreed to re-designate other improvements to club premises and freehold land together with their accumulated depreciation where relevant capital costs were incurred. It is the Trustees opinion that such premises and freehold land should continue to be depreciated at 0% as the historical values represented in the accounts are less than open market value.

The assets of the charity are not held for investment purposes.

The annual rates applied from 2019 are as follows:-

Club premises and recreational improvements	-	0%
Improvements to leasehold recreational facilities	-	0%
Fixtures and fittings	-	10% straight line basis
Plant and equipment	-	10% straight line basis
Office equipment	-	10% straight line basis

**e) Stock**

Stock is valued at the lower of cost or net realisable value. Cost is invoice price to the club with no addition for overhead expenses. Bar Stocks for resale are included at £902 (2019 - £2,236)

**CROFTON COMMUNITY CENTRE**

**NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2020**

<b>2. Fixed Assets</b>	<b>Club Premises &amp; Land £</b>	<b>Leasehold Recreational Improvements £</b>	<b>Fixtures &amp; Fittings £</b>	<b>Plant &amp; Equipment</b>	<b>Office Equipment</b>	<b>Total £</b>
<b>Cost</b>						
At 1 January 2020	1,348,937	302,000	103,178	37,992	7,567	1,799,674
Additions		-	1,700	139	574	2,413
At 31 December 2020	<u>1,348,937</u>	<u>302,000</u>	<u>104,878</u>	<u>38,131</u>	<u>8,141</u>	<u>1,802,087</u>
<b>Depreciation</b>						
At 1 January 2020	41,857	169,120	101,678	33,824	7,492	353,973
Charge for period	-	-	881	1,222	66	2,169
At 31 December 2020	<u>41,857</u>	<u>169,120</u>	<u>102,559</u>	<u>35,046</u>	<u>7,558</u>	<u>356,142</u>
<b>Net Book Value</b>						
At 31 December 2020	<u>1,307,080</u>	<u>132,880</u>	<u>2,319</u>	<u>3,085</u>	<u>583</u>	<u>1,445,945</u>
At 31 December 2019	<u>1,307,080</u>	<u>132,880</u>	<u>1,500</u>	<u>4,168</u>	<u>75</u>	<u>1,445,701</u>

<b>3. Grants received</b>	<b>2020 £</b>	<b>2019 £</b>
Nostell MW Football Club	2,613	5,363
Doncaster Ramblers	-	29
Crofton Bowls	-	200
WMDC - Local Restrictions Grants (Covid 19)	27,000	-
CAF Bank - Covid 19 Support Grant	7,200	-
HMRC - Wages Furlough Grant (Covid 19)	14,853	-
	<u>51,666</u>	<u>5,592</u>

**4. Major Grants - Sports Pitch Repairs**

None in Year

<b>TOTAL GRANTS RECEIVED</b>	<u>51,666</u>	<u>5,592</u>
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**CROFTON COMMUNITY CENTRE**

**NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2020**

<b>5. <u>Income generated from commercial operations</u></b>	<b>2020</b>	<b>2019</b>
	£	£
Bar sales	27,823	84,793
Lottery Machine (gross income)	450	1,090
Snooker and pool	162	146
Retro discounts write off	1,047	243
	<u>29,482</u>	<u>86,272</u>

<b>6. <u>Expenditure relating to commercial operations</u></b>	<b>2020</b>	<b>2019</b>
Bar purchases	11,464	39,811
Wages	25,818	28,250
Entertainment	1,118	1,544
Licences/Subscriptions	135	172
Cleaning materials (including laundry)	65	1,945
Stocktaking	1,585	985
Lottery Machine payouts (operator share and prizes)	275	1,055
Telephone	1,017	602
Printing, Postage, stationery and advertising	435	695
Bank charges and interest	60	618
	<u>41,972</u>	<u>75,677</u>

<b>7. <u>Resources expended</u></b>	<b>2020</b>	<b>2019</b>
<b>This is stated after charging</b>		
Independent Examiners Fee	1,000	850
Depreciation - on owned assets (Note 1(d))	2,169	1,962
	<u>3,169</u>	<u>2,812</u>

**CROFTON COMMUNITY CENTRE**

**NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 DECEMBER 2020**

<b>8. <u>Debtors</u></b>	<b>2020</b>	<b>2019</b>
	£	£
Trade Debtors	793	2,884
Other debtors and prepayments	5,032	2,134
	<u>5,825</u>	<u>5,018</u>
<b>9. <u>Cash at bank and in hand</u></b>	<b>2020</b>	<b>2019</b>
CAF Bank Account	18,557	2,410
Cash in hand	920	1,651
	<u>19,477</u>	<u>4,061</u>
<b>10. <u>Creditors - Amounts falling due within one year</u></b>	<b>2020</b>	<b>2019</b>
Trade creditors	1,113	7,634
Other creditors and accruals	1,755	3,185
Loans Charity Bank	3,663	3,236
Taxes and Social Security	5,645	4,650
	<u>12,176</u>	<u>18,705</u>
<b>11. <u>Creditors - Amounts falling due after more than one year</u></b>	<b>2020</b>	<b>2019</b>
Loans Charity Bank	93,274	97,364
Breweries Discount Write off	4,050	5,097
	<u>97,324</u>	<u>102,461</u>

**NOTE:**

The loan from Charity Bank is secured by a first fixed legal charge over the freehold interest in the property.

CROFTON COMMUNITY CENTRE

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2020

12. Movement in funds

				2020	2019
	Unrestricted Funds	Restricted Funds	Endowment Fund	Total Funds	Total Funds
At 1 January 2020	(64,606)	1,400,056	400	1,335,850	1,333,316
Incoming resources	104,145	-	-	104,145	126,363
	<u>39,539</u>	<u>1,400,056</u>	<u>400</u>	<u>1,439,995</u>	<u>1,459,679</u>
Outgoing resources	(77,346)	-	-	(77,346)	(123,829)
At 31 December 2020	<u>(37,807)</u>	<u>1,400,056</u>	<u>400</u>	<u>1,362,649</u>	<u>1,335,850</u>