

CROFTON COMMUNITY CENTRE

REPORT AND FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2020

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
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.

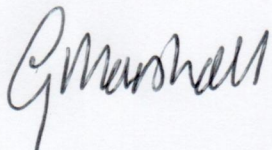
The facilities of the charity are also available for hire to individuals.

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

A handwritten signature in black ink, appearing to read 'G Marshall'.

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.

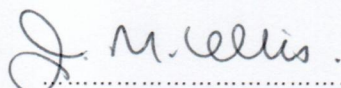
BASIS OF INDEPENDENT EXAMINER'S STATEMENT

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)

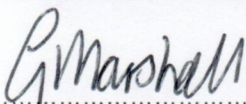
	<u>Note</u>	<u>Unrestricted</u> <u>Fund</u> £	<u>Designated</u> <u>Funds</u> £	<u>Endowment</u> <u>Fund</u> £	<u>Total</u> <u>2020</u> £	<u>Total</u> <u>2019</u> £
<u>INCOMING RESOURCES</u>						
Members' subscriptions		8	-	-	8	405
Room hire		12,628	-	-	12,628	18,480
Grants received	3 & 4	51,666	-	-	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		-	-	-	-	-
TOTAL INCOMING RESOURCES		74,663	-	-	74,663	40,091
Income generated from commercial operations	5	29,482	-	-	29,482	86,272
Net incoming resources available for charitable application		104,145	-	-	104,145	126,363
<u>RESOURCES EXPENDED</u>						
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
Total charitable expenditure		77,346	-	-	77,346	123,829
Net movement of resources in year		26,799	-	-	26,799	2,534
Fund balances at 1 January 2020		(64,606)	1,400,056	400	1,335,850	1,333,316
Fund balances at 31 December 2020		(37,807)	1,400,056	400	1,362,649	1,335,850

CROFTON COMMUNITY CENTRE

BALANCE SHEET AS AT 31 DECEMBER 2020

	<u>NOTE</u>	<u>2020</u>		<u>2019</u>	
		£	£	£	£
FIXED ASSETS					
Tangible assets	2		1,445,945		1,445,701
CURRENT ASSETS					
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>	
LESS: CURRENT LIABILITIES					
Creditors falling due within one year	10	<u>(12,176)</u>		<u>(18,705)</u>	
NET CURRENT ASSETS/(LIABILITIES)			14,028		(7,390)
			<u>1,459,973</u>		<u>1,438,311</u>
LESS: LONG TERM LIABILITIES					
Creditors falling due after more than one year	11		(97,324)		(102,461)
TOTAL NET ASSETS			<u><u>1,362,649</u></u>		<u><u>1,335,850</u></u>
FINANCED BY:					
Permanent Endowment Fund			400		400
Unrestricted Funds			(37,807)		(64,606)
Designated Funds			1,400,056		1,400,056
TOTAL FUNDS	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

2. Fixed Assets	<u>Club Premises & Land £</u>	<u>Leasehold Recreational Improvements £</u>	<u>Fixtures & Fittings £</u>	<u>Plant & Equipment</u>	<u>Office Equipment</u>	<u>Total £</u>
<u>Cost</u>						
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>
<u>Depreciation</u>						
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>
<u>Net Book Value</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>
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>

3. Grants received	<u>2020 £</u>	<u>2019 £</u>
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

TOTAL GRANTS RECEIVED	<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

5. <u>Income generated from commercial operations</u>	2020	2019
	£	£
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>

6. <u>Expenditure relating to commercial operations</u>	2020	2019
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>

7. <u>Resources expended</u>	2020	2019
This is stated after charging		
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

8. <u>Debtors</u>	2020	2019
	£	£
Trade Debtors	793	2,884
Other debtors and prepayments	5,032	2,134
	<u>5,825</u>	<u>5,018</u>
9. <u>Cash at bank and in hand</u>	2020	2019
CAF Bank Account	18,557	2,410
Cash in hand	920	1,651
	<u>19,477</u>	<u>4,061</u>
10. <u>Creditors - Amounts falling due within one year</u>	2020	2019
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>
11. <u>Creditors - Amounts falling due after more than one year</u>	2020	2019
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>