

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
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 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.

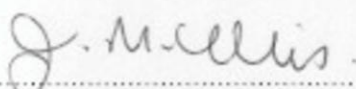
**BASIS OF INDEPENDENT EXAMINER'S STATEMENT**

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

26/10/22  
.....  
Date

**CROFTON COMMUNITY CENTRE**

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

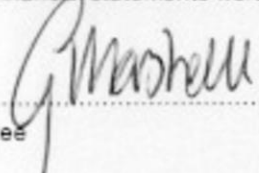
	<b><u>Note</u></b>	<b>Unrestricted Fund £</b>	<b>Designated Funds £</b>	<b>Endowment Fund £</b>	<b>Total 2021 £</b>	<b>Total 2020 £</b>
<b><u>INCOMING RESOURCES</u></b>						
Members' subscriptions		120	-	-	120	8
Room hire		11,473	-	-	11,473	12,628
Grants and Donations received	3 & 4	50,178	-	-	50,178	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**

	<b><u>NOTE</u></b>	<b><u>2021</u></b>		<b><u>2020</u></b>	
		£	£	£	£
<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><u>1,379,856</u></u>		<u><u>1,362,649</u></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><u>1,379,856</u></u>		<u><u>1,362,649</u></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>
	<b>£</b>	<b>£</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>
	<b>£</b>	<b>£</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>