

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.

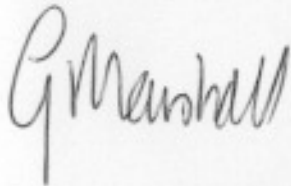
The facilities are also available to hire to individuals.

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

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

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

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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)

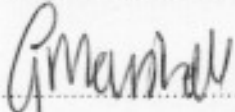
	Note	Unrestricted Fund £	Designated Funds £	Endowment Fund £	Total 2023 £	Total 2022 £
INCOMING RESOURCES						
Members' subscriptions		645	-	-	645	422
Room hire		18,005	-	-	18,005	18,043
Grants and Donations received	3 & 4	2,054	-	-	2,054	10,904
Sports Fields income		12,263	-	-	12,263	16,584
Fitness Suite		618	-	-	618	510
Activity Groups Surplus		-	4,066	-	4,066	-
Bank Interest		-	-	-	-	2
TOTAL INCOMING RESOURCES		33,585	4,066	-	37,651	46,465
Income generated from commercial operations	5	85,742	-	-	85,742	76,622
Net incoming resources available for charitable application		119,327	4,066	-	123,393	123,087
RESOURCES EXPENDED						
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
Total charitable expenditure		122,482	-	-	122,482	115,882
Net movement of resources in year		(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
Fund balances at 31 December 2023		(16,550)	1,404,122	400	1,387,972	1,387,061

CROFTON COMMUNITY CENTRE

BALANCE SHEET AS AT 31 DECEMBER 2023

	<u>NOTE</u>	<u>2023</u>		<u>2022</u>	
		£	£	£	£
FIXED ASSETS					
Tangible assets	2		1,445,802		1,446,549
CURRENT ASSETS					
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>	
LESS: CURRENT LIABILITIES					
Creditors falling due within one year	10	<u>(28,368)</u>		<u>(33,400)</u>	
NET CURRENT ASSETS/(LIABILITIES)			5,582		12,522
			<u>1,451,384</u>		<u>1,459,071</u>
LESS: LONG TERM LIABILITIES					
Creditors falling due after more than one year	11		(63,412)		(72,010)
TOTAL NET ASSETS			<u><u>1,387,972</u></u>		<u><u>1,387,061</u></u>
FINANCED BY:					
Permanent Endowment Fund			400		400
Unrestricted Funds			(16,550)		(13,395)
Designated Funds			1,404,122		1,400,056
TOTAL FUNDS	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

2. Fixed Assets	Club Premises & Land £	Leasehold Recreational Improvements £	Fixtures & Fittings £	Plant & Equipment	Office Equipment	Total £
Cost						
At 1 January 2023	1,348,937	302,000	104,878	41,472	8,141	1,805,428
Additions	-	-	-	222	117	339
At 31 December 2023	<u>1,348,937</u>	<u>302,000</u>	<u>104,878</u>	<u>41,694</u>	<u>8,258</u>	<u>1,805,767</u>
Depreciation						
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>
Net Book Value						
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>

3. Grants and Donations Received	2023 £	2022 £
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>

4. Major Grants		
None in Year	-	-
TOTAL GRANTS RECEIVED	<u>2,054</u>	<u>10,904</u>

CROFTON COMMUNITY CENTRE

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

5. <u>Income generated from commercial operations</u>	2023	2022
	£	£
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>
6. <u>Expenditure relating to commercial operations</u>	2023	2022
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>
7. <u>Resources expended</u>	2023	2022
This is stated after charging		
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

8. Debtors	2023	2022
	£	£
Trade Debtors	5,387	4,501
Other debtors and prepayments	2,761	6,780
	<u>8,148</u>	<u>11,281</u>
9. Cash at bank and in hand	2023	2022
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>
10. Creditors - Amounts falling due within one year	2023	2022
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>
11. Creditors - Amounts falling due after more than one year	2023	2022
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>Net Surplus Activity Groups</u>	<u><u>4,066</u></u>
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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.

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

CROFTON COMMUNITY CENTRE

NOSTELL BOWLING CLUB

INCOME AND EXPENDITURE ACCOUNT

FOR YEAR ENDED 31 DECEMBER 2023

	<u>2023</u>	
	<u>£</u>	
INCOME		
Prize Money	90	
Player Fees	200	
Match Fees	348	
	<hr/>	638
 EXPENDITURE		
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	
	<hr/>	499
 Suplus/(Deficit) carried forward to general Statement of Financial Activities		<hr/> <u>139</u>

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

	<u>2023</u>	
	<u>£</u>	
INCOME		
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
 EXPENDITURE		
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
 Suplus/(Deficit) carried forward to general Statement of Financial Activities		 <hr/> <u>3,889</u> <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.

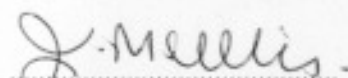
INDEPENDENT EXAMINER'S STATEMENT

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

29/10/24
Date