

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 Barnsley 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.

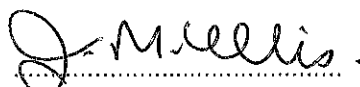
BASIS OF INDEPENDENT EXAMINER'S STATEMENT

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

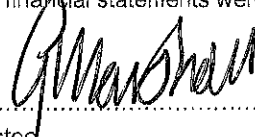
STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR ENDED 31 DECEMBER 2024
(INCLUDING INCOME AND EXPENDITURE ACCOUNT)

	<u>Note</u>	Unrestricted <u>Fund</u> £	Designated <u>Funds</u> £	Endowment <u>Fund</u> £	Total <u>2024</u> £	Total <u>2023</u> £
<u>INCOMING RESOURCES</u>						
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
TOTAL INCOMING RESOURCES		46,202	-	-	46,202	37,651
Income generated from commercial operations	5	93,083	-	-	93,083	85,742
Net incoming resources available for charitable application		139,285	-	-	139,285	123,393
<u>RESOURCES EXPENDED</u>						
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
Total charitable expenditure		132,252	1,409	-	133,661	122,482
Net movement of resources in year		7,033	(1,409)	-	5,624	911
Fund balances at 1 January 2024		(16,550)	1,404,122	400	1,387,972	1,387,061
Fund balances at 31 December 2024		(9,517)	1,402,713	400	1,393,596	1,387,972

CROFTON COMMUNITY CENTRE
BALANCE SHEET AS AT 31 DECEMBER 2024

	<u>NOTE</u>	<u>2024</u>		<u>2023</u>	
		£	£	£	£
FIXED ASSETS					
Tangible assets	2		1,445,012		1,445,802
CURRENT ASSETS					
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>	
LESS: CURRENT LIABILITIES					
Creditors falling due within one year	10	<u>(30,866)</u>		<u>(28,368)</u>	
NET CURRENT ASSETS/(LIABILITIES)			2,347		5,582
			<u>1,447,359</u>		<u>1,451,384</u>
LESS: LONG TERM LIABILITIES					
Creditors falling due after more than one year	11		(53,763)		(63,412)
TOTAL NET ASSETS			<u><u>1,393,596</u></u>		<u><u>1,387,972</u></u>
FINANCED BY:					
Permanent Endowment Fund			400		400
Unrestricted Funds			(9,517)		(16,550)
Designated Funds			1,402,713		1,404,122
TOTAL FUNDS	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

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 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>
<u>Depreciation</u>						
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>
<u>Net Book Value</u>						
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>

3. Grants and Donations Received	2024	2023
	£	£
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>

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

CROFTON COMMUNITY CENTRE

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

5. <u>Income generated from commercial operations</u>	2024	2023
	£	£
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>
 6. <u>Expenditure relating to commercial operations</u>	 2024	 2023
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>
 7. <u>Resources expended</u>	 2024	 2023
This is stated after charging		
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

8. Debtors	2024	2023
	£	£
Trade Debtors	4,918	5,387
Other debtors and prepayments	2,828	2,761
	<u>7,746</u>	<u>8,148</u>
9. Cash at bank and in hand	2024	2023
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>
10. Creditors - Amounts falling due within one year	2024	2023
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>
11. Creditors - Amounts falling due after more than one year	2024	2023
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>£</u>	<u>2023</u> <u>£</u>
INCOME		
Subscriptions	130	120
Match Fees	140	140
Football Cards	110	80
	<hr/> 380	<hr/> 340
EXPENDITURE		
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/> 314	<hr/> 302
Suplus/(Deficit) carried forward to general Statement of Financial Activities	<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>
INCOME		
Prize Money	-	90
Player Fees	260	200
Match Fees	560	348
Football Card	10	-
Raffles	121	-
	<hr/>	<hr/>
	951	638
 EXPENDITURE		
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
 Suplus/(Deficit) carried forward to general Statement of Financial Activities	<hr/> <hr/>	<hr/> <hr/>
	157	139

CROFTON COMMUNITY CENTRE

NOSTELL MINERS WELFARE FOOTBALL CLUB

INCOME AND EXPENDITURE ACCOUNT

FOR YEAR ENDED 31 MAY 2024

	<u>2024</u> <u>£</u>	<u>2023</u> <u>£</u>
INCOME		
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
 EXPENDITURE		
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
 Suplus/(Deficit) carried forward to general Statement of Financial Activities	 <u>(1,632)</u>	 <u>3,889</u>