

EMLEY MOOR MINERS' RECREATION GROUND AND INSTITUTE

(REGISTERED CHARITY NUMBER 523597)

REPORT AND FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2021

EMLEY MOOR MINERS' RECREATION GROUND AND INSTITUTE
(REGISTERED CHARITY NUMBER 523597)

YEAR ENDED 31 DECEMBER 2021

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EMLEY MOOR MINERS' RECREATION GROUND AND INSTITUTE
(REGISTERED CHARITY NUMBER 523597)

LEGAL AND ADMINISTRATIVE DETAILS

CHARITY REGISTRATION NUMBER	523597
TRUSTEES	Mr R W Dansey-Wright (Resigned 16/8/2021) Mr M Liddiard Mr J Clarkson Mr K Taylor Mr M Wood Mr G Adamson Mrs J Dickens Mr R Oates (Appointed 23/6/2021) Mrs V Liddiard (Appointed 18/8/2021)
CHAIRMAN	Mr R Oates
SECRETARY	Mr G Adamson
TREASURER	Mrs V Liddiard
SCHEME ADDRESS	Upper Lane Emley Huddersfield HD8 9RE
BANKERS	The Co-operative Bank PLC PO Box 250 Skelmersdale WN8 6WT
INDEPENDENT EXAMINER	J Wallage FCA CISWO (Trading) Limited The Old Rectory Rectory Drive Whiston Rotherham S60 4JG

EMLEY MOOR MINERS' RECREATION GROUND AND INSTITUTE

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 which can be found on page 8.

Constitution and objects

The charity is constituted by a Scheme dated 18 December 2002 as amended 11 November 2004 and is registered with the Charity Commission under number 523597. The object of the charity is to provide a recreation ground and institute for the inhabitants of Emley Moor and the surrounding area especially (but not exclusively) those who are members of the mining community.

The trustees have referred to the guidance given by the Charity Commission on public benefit when reviewing the charity's aims and objectives and details of the activities that have taken place during the year can be found later in this report.

Organisational Structure

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

The trustees are responsible for ensuring that the business runs smoothly and that any problems are dealt with without delay.

Trustee vacancies are advertised and interested parties are asked to apply in writing. Interviews will be held and suitable candidates are then notified to their nominating body being either CISWO, trade union or members. The trustee board is made up of equal numbers of each nominating body.

Financial Review

The charity showed a net deficit of £12,636 from the day to day running of the institute as opposed to a deficit of £4,962 in the previous year, the downturn being mainly due to the COVID 19 pandemic. The various sections of the charity showed a combined deficit of £6,625 for the year which has improved the overall result to a deficit of £6,011 (2020 Surplus of £11,294), on the whole, the trustees are satisfied with the result for the year.

Review of Activities for the Public Benefit

The trustees have referred to the guidance given by the Charity Commission on public benefit when reviewing the aims and objectives and as a result the following events have taken place during 2020.

The charity has facilities of a football pitch with a covered stand with a seating area and tearooms below. AFC Emley introduced a second team which increases the activity on the football facility. There are separate changing rooms with showers for the home team, the away team and the match officials. These facilities have been built and added to over the years by the trustees, its users, the National Coal Board and CISWO. The changing rooms and showers are also used by Emley Clarence Cricket Club during the cricket season.

The charity also provides a cricket facility with its own tearooms, storage units and a separate building for the scorers of the match. The cricket field has a partially shared surface with the football pitch with an overlap at the beginning and end of both the football and cricket seasons. AFC Emley and Emley Clarence Cricket Club continue to work together so that both teams are able to fulfil their respective fixtures without any problems arising.

EMLEY MOOR MINERS' RECREATION GROUND AND INSTITUTE

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 DECEMBER 2021 (continued)

Review of Activities for the Public Benefit (continued)

The cricket club continues to run various junior teams during the cricket season which has enabled the development of young players. The cricket club continue to nurture and develop the young players with a good number of them progressing into higher leagues.

The charity also provides facilities for amateur rugby league when not locked down, whereby Emley Moor Amateur Rugby Club have the right to play a minimum of ten games per season converting the football pitch into a rugby pitch and using the same facilities for changing rooms, showers etc.

The football and rugby facilities will continue to be extremely popular among the wider football and rugby community with a large number of finals and tournaments hopefully being played on the ground. This includes junior teams, male teams and female teams.

Since the Multi Use Games Area was introduced to the facility it has proved to be very popular with the local children and is in regular use (when allowed) in all weathers throughout daylight hours. As the MUGA is a free access site there are no charges for anyone to use this facility. The costs of insurance, rates and any maintenance costs are paid from the charity bank account.

The Community Centre usually provides a good number of activities for the people of Emley and the surrounding area which includes a library, regular cinema screenings, a weekly café, a dementia group, dog walking group, Yoga sessions, neighbourhood watch meetings, chair yoga and the hosting of fairs and fundraisers.

Along with the football and cricket sections the Emley and Emley Moor Community Group is constituted with its own Chairperson, Secretary and treasurer in place.

The facilities outlined in the section are the only sporting facilities in the village and thanks to the sub sections the facilities are of a very high standard which attracts many users to the facility.

During the year a grant of £136,787 was received from the ESC Lottery Fund and was used to refurbish the car park. As the total cost of the refurbishment was £142,419 the remaining balance was paid for by Emley Moor.

The trustees view the Emley Village Community Centre as a step in delivering to the people of Emley and the surrounding areas facilities that are of a high standard and the whole community can enjoy it, which is entirely in keeping with fulfilling the aims of the charity.

Investment Policy

The charity does not at present have a large surplus of funds and does not have an investment policy as such but the trustees are aware of their responsibilities and have taken the sensible approach and placed the charity's liquid assets in an interest generating bank account. This provides an extra source of income for the charity whilst meaning that funds are readily available to meet costs if necessary although in the current economic climate the interest rate is very low.

Reserves Policy

It is the policy of the trustees to maintain unrestricted funds which are the free reserves of the charity, at a level to provide sufficient funds to cover anticipated administration and support costs for a period of 12 months. Any additional reserves are held to provide a capital fund for repairs that will be required for the upkeep of the premises.

Continued....

EMLEY MOOR MINERS' RECREATION GROUND AND INSTITUTE

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 DECEMBER 2021 (continued)

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. The major risks facing the charity are the continued use of the facilities by the sections and local community and the introduction of the younger generation to provide for the future. The trustees work together to address these risks.

Statement of Trustees' Responsibilities

Law applicable to charities in England and Wales requires the trustees to prepare financial statements for each financial year which give a true and fair view of the charity and of the incoming resources and application of resources of the charity for that period. In preparing those financial statements, the trustees are required to:

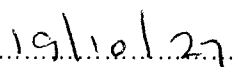
- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable accounting standards have been followed subject to any material departures disclosed and explained in the financial statements;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business.

The trustees are also responsible for keeping accounting records which disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure the financial statements comply with the Charities Act 2011. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Signed on behalf of Emley Moor Miners' Recreation Ground and Institute

..........Trustee

..........Print name

Dated..........

**INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF
EMLEY MOOR MINERS' RECREATION GROUND AND INSTITUTE**

I report to the trustees on my examination of the accounts of the above named charity (registered number 523597) for the year ended 31 December 2021, set out on pages 6 to 9.

Responsibilities and basis of report

As the charity trustees you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 (the Act).

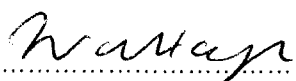
I report in respect of my examination of the Trustees' accounts carried out under section 145 of the 2011 Act and in carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

Independent Examiners Statement

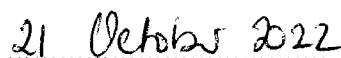
I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination giving me cause to believe that is any material respect:

- (1) accounting records were not kept in respect of the Charity as required by section 130 of the Act; or
- (2) the accounts do not accord with those records; or
- (3) the accounts do not comply with the applicable requirements concerning the form and content of Accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a 'true and fair view' which is not a matter considered as part of an independent examination.

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable proper understanding of the accounts to be reached.



J Wallage FCA
On behalf of CISWO (Trading) Limited
The Old Rectory
Rectory Drive
Whiston
Rotherham
South Yorkshire
S60 4JG



Date

EMLEY MOOR MINERS' RECREATION GROUND AND INSTITUTE

STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR ENDED 31 DECEMBER 2021

		<u>Unrestricted</u>	<u>Restricted</u>	<u>Designated</u>	<u>2021</u>	<u>2020</u>
	<u>NOTE</u>	<u>Funds</u>	<u>Funds</u>	<u>Funds</u>	<u>Total</u>	<u>Total</u>
		<u>£</u>	<u>£</u>		<u>£</u>	<u>£</u>
Income and Endowments						
Sections income	3	-	-	76,386	76,386	113,642
Sections contributions		6,650	-	-	6,650	5,941
Grants Received		-	136,787	-	136,787	-
COVID-19 Grants		16,097	-	-	16,097	11,334
TOTAL INCOMING RESOURCES		<u>22,747</u>	<u>136,787</u>	<u>76,386</u>	<u>235,920</u>	<u>130,917</u>
Expenditure						
Accountancy		474	-	-	474	462
Insurance		4,343	-	-	4,343	4,196
Repairs & renewals		26	-	-	26	160
COVID grants share to sections		17,431	-	-	17,431	10,000
Sections expenditure	3	-	-	69,761	69,761	97,386
Grant expenditure		5,632	136,787	-	142,419	-
Rates		58	-	-	58	-
Total expenditure		<u>27,964</u>	<u>136,787</u>	<u>69,761</u>	<u>234,512</u>	<u>112,204</u>
Net movement before depreciation		<u>(5,217)</u>	<u>-</u>	<u>6,625</u>	<u>1,408</u>	<u>18,713</u>
Depreciation	2	(7,419)	-	-	(7,419)	(7,419)
Net movement after depreciation		<u>(12,636)</u>	<u>-</u>	<u>6,625</u>	<u>(6,011)</u>	<u>11,294</u>
Fund balances brought forward		308,385	63,780	48,597	420,762	409,468
FUND BALANCES CARRIED FORWARD		<u>295,749</u>	<u>63,780</u>	<u>55,222</u>	<u>414,751</u>	<u>420,762</u>

EMLEY MOOR MINERS' RECREATION GROUND AND INSTITUTE

BALANCE SHEET

AS AT 31 DECEMBER 2021

	<u>NOTE</u>	<u>2021</u>	<u>2020</u>
		£	£
FIXED ASSETS			
Tangible assets	2	341,275	348,694
CURRENT ASSETS			
Debtors	4	4,088	3,971
Cash at bank		21,048	26,370
Sections: Cash at bank and in hand	3	55,222	48,597
		<u>80,358</u>	<u>78,938</u>
LESS: CURRENT LIABILITIES			
Creditors falling due within one year	5	<u>(6,882)</u>	<u>(6,870)</u>
NET CURRENT ASSETS		73,476	72,068
TOTAL NET ASSETS		<u><u>414,751</u></u>	<u><u>420,762</u></u>
FINANCED BY:			
Unrestricted Funds		295,749	308,385
Restricted Funds		63,780	63,780
Designated Funds		55,222	48,597
		<u><u>414,751</u></u>	<u><u>420,762</u></u>

Approved by the Trustees and signed on their behalf by

.....
Signed - Trustee

.....Mike Wood.....
Print name

.....19/01/22.....
Date

EMLEY MOOR MINERS' RECREATION GROUND AND INSTITUTE
NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 DECEMBER 2021

1. ACCOUNTING POLICIES

a) Basis of preparation and assessment of going concern

The financial statements have been prepared under the historical cost convention unless otherwise stated in the relevant notes to these accounts. The financial statements have been prepared in accordance with the Statement of Recommended Practice: Accounting and Reporting by Charities (FRS102) and the Financial Reporting Standard (FRS102) and the Charities Act 2011.

The trustees consider that there are no material uncertainties about the Trust's ability to continue as a going concern. The trustees have a reasonable expectation the Trust has adequate reserves to continue in operational existence for the foreseeable future. Accordingly, the trustees continue to adopt the going concern basis in the preparation of the accounts.

b) Income Recognition

Income is recognised once the charity has entitlement to the income, it is probable that the income will be received and the amount of income receivable can be measured reliably.

Donations are recognised when they are received.

c) Expenditure Recognition

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that settlement will be required and the amount of the obligation can be measured reliably. All expenditure is accounted for on an accruals basis.

Grants are recognised when they are approved and the intention has been communicated to the recipient.

d) Depreciation

Depreciation is charged on all fixed assets with the intention of writing off the cost of each asset over its estimated useful life. The rates applied are as follows:

Main Charity Property	- 2% Straight Line basis
EVYC & CC Improvements	- 2% Straight Line basis

2. FIXED ASSETS

Emley Moor Miners' Recreation Ground and Institute is a freehold site comprising land and buildings which were brought into account in 2010. Although there are two sports sections which have built and maintained these assets, they do not own them and all assets belong to the Institute and are under the control of the trustees.

	<u>Main Charity</u>	<u>EVYC & CC</u>	
	<u>Property</u>	<u>Improvements</u>	<u>Total</u>
<u>Cost or Valuation</u>	<u>£</u>	<u>£</u>	<u>£</u>
At 1 January 2021	310,000	60,951	370,951
Additions	-	-	-
At 31 December 2021	<u>310,000</u>	<u>60,951</u>	<u>370,951</u>
<u>Accumulated Depreciation</u>			
At 1 January 2021	18,600	3,657	22,257
Charge for the year	6,200	1,219	7,419
At 31 December 2021	<u>24,800</u>	<u>4,876</u>	<u>29,676</u>
<u>Net Book Value</u>			
At 31 December 2021	<u>285,200</u>	<u>56,075</u>	<u>341,275</u>
At 31 December 2020	<u>291,400</u>	<u>57,294</u>	<u>348,694</u>

EMLEY MOOR MINERS' RECREATION GROUND AND INSTITUTE

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 DECEMBER 2021

3. <u>SECTIONS</u>	Brought forward £	Income £	Expenditure £	Carried forward £
Football	26,189	52,500	45,932	32,757
Cricket	10,963	16,910	17,693	10,180
Youth Club and Community Centre	11,445	6,976	6,136	12,285
	<u>48,597</u>	<u>76,386</u>	<u>69,761</u>	<u>55,222</u>

	<u>2021</u> £	<u>2020</u> £
4. <u>DEBTORS</u>		
Prepayments	<u>4,088</u>	<u>3,971</u>

5. <u>CREDITORS FALLING DUE WITHIN ONE YEAR</u>		
Accruals	474	462
Unspent Grants	6,408	6408
	<u>6,882</u>	<u>6,870</u>

EMLEY MOOR MINERS' RECREATION GROUND AND INSTITUTE
YEAR ENDED 31 DECEMBER 2021
FOOTBALL SECTION (Season ending 31st May annually)

	2021	2020
INCOME	£	£
Gate receipts	3,707	10,062
Memberships	2,812	3,848
FA Cup / Vase winnings	160	800
Programme sales	276	697
Raffles and draws	1,498	2,253
Members efforts	-	1,004
Tea hut sales	1,788	6,047
Donations and grants	22,895	6,690
Sponsorship income	13,180	26,640
Rugby / cricket / football ground hire	1,150	1,155
Merchandise sales	1,756	1,539
Grants	-	4,500
Advertising Board	-	3,517
Bar Income	3,215	12,596
Lottery Machine	63	82
	<u>52,500</u>	<u>81,430</u>
EXPENDITURE		
Players expenses and fines	13,174	26,878
Players insurance	252	920
Physiotherapy	158	318
Referees and assistants	1,676	3,085
Playing equipment	695	5,185
Merchandise	1,721	1,793
Memberships and licences	450	1,063
Team fines	(46)	44
Training and sundry playing expenses	1,040	1,581
Ground maintenance and renewals	1,775	646
Pitch maintenance	4,800	10,800
Bank charges	447	191
Food and drink purchases	-	3,198
Printing, postage and stationery	196	465
Presentation night expenses	108	-
Contribution to main charity	1,308	3,014
Water	756	729
Light and heat	1,678	2,476
Insurance	3,001	2,904
Cleaning and waste disposal	1,322	659
Telephone	631	680
Advertising Boards	422	-
Sundry expenses	2,090	269
Charitable donations	29	-
Management Fees	2,905	-
Ground Renovation	2,090	2,000
TV Licence	-	153
Bar Expenses	3,254	6,307
Manchester United Legends	-	429
	<u>45,932</u>	<u>75,787</u>
Excess of income over expenditure	<u>6,568</u>	<u>5,643</u>
Balances brought forward:		
Fixed assets	2,074	2,181
Stock	470	668
Cash in hand	482	2,627
Sundry debtors & prepayments	166	301
Bank accounts (net)	23,094	15,400
Sundry creditors & accruals	(97)	(631)
	<u>26,189</u>	<u>20,546</u>
	<u><u>32,757</u></u>	<u><u>26,189</u></u>
Balances carried forward		
Fixed assets	1,659	2,074
Stock	-	470
Cash in hand	2,458	482
Sundry debtors & prepayments	3,219	166
Bank accounts (net)	49,677	23,094
Sundry creditors & accruals	(24,256)	(97)
	<u>32,757</u>	<u>26,189</u>

EMLEY MOOR RECREATION GROUND AND INSTITUTE
YEAR ENDED 31 DECEMBER 2021

CRICKET SECTION

	<u>2021</u>		<u>2020</u>	
	£	£	£	£
INCOME				
Members' contributions		3,782		240
Players' match fees		373		142
Raffles and gate receipts		65		-
Surplus on refreshment sales		3,977		765
Sponsorship		1,330		-
Surplus on fundraising events		1,341		1,690
Grants		5,640		20,254
Donations		346		50
Indoor nets surplus		-		275
Sundry receipts		56		55
		<u>16,910</u>		<u>23,471</u>
EXPENDITURE				
PLAYING:				
League fees and fines	316		91	
Umpires and scorers fees	1,283		115	
Equipment and clothing	3,003		104	
Players' Insurance & general liability	482		451	
Coaching	-		3,125	
GROUND EXPENSES				
Ground maintenance, rates, utilities etc	12,127		11,605	
GENERAL EXPENSES				
Printing, postage and sundries	3		-	
Cleaning and catering supplies	23		28	
Sponsor boards	456		-	
		<u>17,693</u>		<u>15,519</u>
Excess of (Expenditure over Income) / Income over Expenditure		<u>(783)</u>		<u>7,952</u>
Balances brought forward:				
Cash	549		95	
Bank	11,439		3,941	
Creditors	(1,025)		(1,025)	
		<u>10,963</u>		<u>3,011</u>
		<u>10,180</u>		<u>10,963</u>
Balances carried forward				
Cash	1,384		549	
Bank	9,821		11,439	
Creditors	(1,025)		(1,025)	
		<u>10,180</u>		<u>10,963</u>

EMLEY MOOR MINERS' RECREATION GROUND AND INSTITUTE
YEAR ENDED 31 DECEMBER 2021

EMLEY VILLAGE YOUTH CLUB AND COMMUNITY CENTRE

	<u>2021</u>		<u>2020</u>
	£	£	£
<u>INCOME</u>			
Room hire		-	2,453
Grants and donations		-	6,288
Emley Matters		6,170	-
Emley Events		806	-
		<u>6,976</u>	<u>8,741</u>
<u>EXPENDITURE</u>			
Repairs & Maintenance	-		313
Donations	-		4,018
Light & Heat	-		1,034
Insurance	-		396
Youth Club Rent	517		140
Sundry Expenses	-		179
Emley Matters	5,143		-
Emley Events	476		-
		<u>6,136</u>	<u>6,080</u>
EXCESS OF INCOME OVER EXPENDITURE		<u><u>840</u></u>	<u><u>2,661</u></u>
Cash and bank brought forward	11,445		8,784
Surplus for year	<u>840</u>		<u>2,661</u>
Cash and bank carried forward		<u><u>12,285</u></u>	<u><u>11,445</u></u>