

EMLEY MOOR MINERS' RECREATION GROUND AND INSTITUTE

(REGISTERED CHARITY NUMBER 523597)

REPORT AND FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2022

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

YEAR ENDED 31 DECEMBER 2022

INDEX

<u>Contents</u>	<u>Page</u>
Legal and Administrative details	1
Trustees' Report	2 - 4
Independent Examiner's Report	5
Statement of Financial Activities	6
Balance Sheet	7
Notes to the Accounts	8 - 9
Section Accounts	10 - 12

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

LEGAL AND ADMINISTRATIVE DETAILS

CHARITY REGISTRATION NUMBER	523597
TRUSTEES	Mr M Liddiard (Resigned 13/2/2023) Mr J Clarkson Mr K Taylor (Resigned 11/1/2022) Mr M Wood Mr G Adamson Mrs J Dickins (Resigned 11/1/2022) Mr R Oates Mrs V Liddiard Mr M Pound (Appointed 11/1/2022) Mr R Haynes (Appointed 11/1/2022)
CHAIRMAN	Mr R Oates
VICE CHAIRMAN	Mr M Wood
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 2022

The trustees present their report along with the financial statements of the charity for the year ended 31 December 2022. 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 £8,329 from the day to day running of the institute as opposed to a deficit of £12,636 in the previous year, the improvement being mainly due to things returning back to normal after the pandemic. The various sections of the charity showed a combined surplus of £12,548 for the year which has improved the overall result to a surplus of £4,219 (2021 Deficit of £6,011). 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 2022.

The charity has facilities of a football pitch with a covered stand including a seating area and tea rooms 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 tea rooms, 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 the end of the football and cricket seasons. Emley AFC 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 2022 (continued)

Review of Activities for the Public Benefit (continued)

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

The charity also provides facilities for amateur rugby league whereby Emley Moor Amateur Rugby Club have the rights to play a minimum of 10 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 continue to be an extremely popular venue among the wider football and rugby community with a large number of finals and tournaments being played on the ground. This includes junior, male teams and female teams.

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

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

Along with the Football and Cricket sections the Emley Village Youth Club & Community Centre is constituted with its own constitution and a Chairperson, Secretary and Treasurer in place.

The facilities outlined in this 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.

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 which the whole community can enjoy, 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 2022 (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

Roater.....Trustee

Richard Oates.....Print name

Dated...4.10.2023.....

**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 2022, 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).

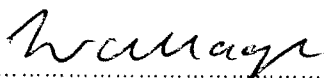
I report in respect of my examination of the Trustees' accounts carried out under section 145 of the 2011 Act and in carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

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

10 October 23

Date

EMLEY MOOR MINERS' RECREATION GROUND AND INSTITUTE

STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR ENDED 31 DECEMBER 2022

	NOTE	Unrestricted Funds £	Restricted Funds £	Designated Funds	2022 Total Funds £	2021 Total Funds £
Income and Endowments						
Sections income	3	-	-	151,972	151,972	76,386
Sections contributions		7,532	-	-	7,532	6,650
Grants Received		-	-	-	-	136,787
COVID-19 Grants		-	-	-	-	16,097
TOTAL INCOMING RESOURCES		7,532	-	151,972	159,504	235,920
Expenditure						
Accountancy		486	-	-	486	474
Insurance		5,241	-	-	5,241	4,343
Repairs & renewals		916	-	-	916	26
COVID grants share to sections		-	-	-	-	17,431
Sections expenditure	3	-	-	139,424	139,424	69,761
Grant expenditure		-	-	-	-	142,419
Rates		945	-	-	945	58
Cleaning & Hygiene		224	-	-	224	-
Legal Fees		630	-	-	630	-
Total expenditure		8,442	-	139,424	147,866	234,512
Net movement before depreciation		(910)	-	12,548	11,638	1,408
Depreciation		(7,419)	-	-	(7,419)	(7,419)
Net movement after depreciation		(8,329)	-	12,548	4,219	(6,011)
Fund balances brought forward		295,749	63,780	55,222	414,751	420,762
FUND BALANCES CARRIED FORWARD		287,420	63,780	67,770	418,970	414,751

EMLEY MOOR MINERS' RECREATION GROUND AND INSTITUTE

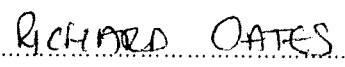
BALANCE SHEET

AS AT 31 DECEMBER 2022

	<u>NOTE</u>	<u>2022</u>	<u>2021</u>
		£	£
FIXED ASSETS			
Tangible assets	2	333,856	341,275
CURRENT ASSETS			
Debtors	4	5,867	4,088
Cash at bank		18,845	21,048
Sections: Cash at bank and in hand	3	67,770	55,222
		<u>92,482</u>	<u>80,358</u>
LESS: CURRENT LIABILITIES			
Creditors falling due within one year	5	(7,368)	(6,882)
NET CURRENT ASSETS		85,114	73,476
TOTAL NET ASSETS		<u>418,970</u>	<u>414,751</u>
FINANCED BY:			
Unrestricted Funds		287,420	295,749
Restricted Funds		63,780	63,780
Designated Funds		67,770	55,222
		<u>418,970</u>	<u>414,751</u>

Approved by the Trustees and signed on their behalf by


Signed - Trustee


Print name

12.10.2023
Date

EMLEY MOOR MINERS' RECREATION GROUND AND INSTITUTE
NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 DECEMBER 2022

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 2022	310,000	60,951	370,951
Additions	-	-	-
At 31 December 2022	<u>310,000</u>	<u>60,951</u>	<u>370,951</u>
<u>Accumulated Depreciation</u>			
At 1 January 2022	24,800	4,876	29,676
Charge for the year	6,200	1,219	7,419
At 31 December 2022	<u>31,000</u>	<u>6,095</u>	<u>37,095</u>
<u>Net Book Value</u>			
At 31 December 2022	<u>279,000</u>	<u>54,856</u>	<u>333,856</u>
At 31 December 2021	<u>285,200</u>	<u>56,075</u>	<u>341,275</u>

EMLEY MOOR MINERS' RECREATION GROUND AND INSTITUTE

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 DECEMBER 2022

	Brought <u>forward</u>	<u>Income</u>	<u>Expenditure</u>	Carried <u>forward</u>
	£	£	£	£
3. <u>SECTIONS</u>				
Football	32,757	124,801	112,194	45,364
Cricket	10,180	19,450	21,153	8,477
Youth Club and Community Centre	12,285	7,721	6,077	13,929
	<u>55,222</u>	<u>151,972</u>	<u>139,424</u>	<u>67,770</u>

	<u>2022</u>	<u>2021</u>
	£	£
4. <u>DEBTORS</u>		
Prepayments	<u>5,867</u>	<u>4,088</u>

5. CREDITORS FALLING DUE WITHIN ONE YEAR

Accruals	960	474
Unspent Grants	6,408	6408
	<u>7,368</u>	<u>6,882</u>

EMLEY MOOR MINERS' RECREATION GROUND AND INSTITUTE
YEAR ENDED 31 DECEMBER 2022
FOOTBALL SECTION (Season ending 31st May annually)

	<u>2022</u>		<u>2021</u>	
INCOME	£	£	£	£
Gate receipts		17,283		3,707
Memberships		3,563		2,812
FA Cup / Vase winnings		3,431		160
Programme sales		1,254		276
Raffles and draws		5,420		1,498
Coach Fares		376		-
Tea hut sales		10,782		1,788
Donations and grants		4,423		22,895
Sponsorship income		50,990		13,180
Rugby / cricket / football ground hire		600		1,150
Merchandise sales		4,835		1,756
Players Kit Contribution		1,335		-
Bar Income		20,348		3,215
Lottery Machine		161		63
		<u>124,801</u>		<u>52,500</u>
EXPENDITURE				
Players expenses and fines	41,839		13,174	
Players insurance	177		252	
Physiotherapy	869		158	
Referees and assistants	5,796		1,676	
Playing equipment	330		695	
Merchandise	4,512		1,721	
Memberships and licences	267		450	
Team fines	237		(46)	
Training and sundry playing expenses	996		1,040	
Ground maintenance and renewals	3,057		1,775	
Pitch maintenance	4,800		4,800	
Bank charges	560		447	
Printing, postage and stationery	163		196	
Presentation night expenses	266		108	
Contribution to main charity	3,875		1,308	
Water	846		756	
Light and heat	4,428		1,678	
Insurance	3,026		3,001	
Cleaning and waste disposal	676		1,322	
Telephone	400		631	
Advertising Boards	1,243		422	
Sundry expenses	2,023		2,090	
Charitable donations	100		29	
Management Fees	8,440		2,905	
Ground Renovation	6,770		2,090	
Transport	2,224		-	
Bar Expenses	14,274		3,254	
		<u>112,194</u>		<u>45,932</u>
Excess of income over expenditure		<u>12,607</u>		<u>6,568</u>
Balances brought 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>
		<u>45,364</u>		<u>32,757</u>
Balances carried forward				
Fixed assets	2,283		1,659	
Stock	400		-	
Cash in hand	1,419		2,458	
Sundry debtors & prepayments	4,612		3,219	
Bank accounts (net)	47,110		49,677	
Sundry creditors & accruals	(10,460)		(24,256)	
		<u>45,364</u>		<u>32,757</u>

EMLEY MOOR RECREATION GROUND AND INSTITUTE
YEAR ENDED 31 DECEMBER 2022
CRICKET SECTION

		<u>2022</u>		<u>2021</u>	
		£	£	£	£
INCOME					
Members' contributions			4,681		3,782
Players' match fees			672		373
Raffles and gate receipts			119		65
Surplus on refreshment sales			7,933		3,977
Sponsorship			3,500		1,330
Surplus on fundraising events			1,277		1,341
Grants			654		5,640
Donations			86		346
Ground Hire			280		-
Sundry receipts			248		56
			<hr/>		<hr/>
			19,450		16,910
EXPENDITURE					
PLAYING:					
League fees and fines		402		316	
Umpires and scorers fees		3,715		1,283	
Equipment and clothing		2,756		3,003	
Players' Insurance & general liability		-		482	
Travel Expenses		1,720		-	
Waste Collection		300		-	
Playing Expenses		2,955		-	
GROUND EXPENSES					
Ground maintenance, rates, utilities etc		8,746		12,127	
GENERAL EXPENSES					
Printing, postage and sundries		30		3	
Cleaning and catering supplies		44		23	
Sponsor boards		185		456	
Trophies		300		-	
		<hr/>		<hr/>	
			21,153		17,693
EXCESS OF EXPENDITURE OVER INCOME			<hr/>		<hr/>
			(1,703)		(783)
Balances brought forward:					
Cash		1,384		549	
Bank		9,821		11,439	
Creditors		(1,025)		(1,025)	
		<hr/>		<hr/>	
			10,180		10,963
			<hr/>		<hr/>
			8,477		10,180
Balances carried forward			<hr/>		<hr/>
Cash		904		1,384	
Bank		8,598		9,821	
Creditors		(1,025)		(1,025)	
		<hr/>		<hr/>	
			8,477		10,180
			<hr/>		<hr/>

EMLEY MOOR MINERS' RECREATION GROUND AND INSTITUTE
YEAR ENDED 31 DECEMBER 2022

EMLEY VILLAGE YOUTH CLUB AND COMMUNITY CENTRE

	<u>2022</u>		<u>2021</u>
	£	£	£
<u>INCOME</u>			
Emley Matters		5,950	6,170
Emley Events		1,522	806
Boundry Walk		249	-
		<u>7,721</u>	<u>6,976</u>
<u>EXPENDITURE</u>			
Youth Club Rent	-	517	
Emley Matters	4,631	5,143	
Emley Events	650	476	
Boundry Walk	396	-	
Mast Movies	400	-	
		<u>6,077</u>	<u>6,136</u>
EXCESS OF INCOME OVER EXPENDITURE		<u><u>1,644</u></u>	<u><u>840</u></u>
Cash and bank brought forward	12,285	11,445	
Suplus for year	<u>1,644</u>	<u>840</u>	
Cash and bank carried forward		<u><u>13,929</u></u>	<u><u>12,285</u></u>