

**EMLEY MOOR MINERS' RECREATION GROUND AND INSTITUTE**

**(REGISTERED CHARITY NUMBER 523597)**

**REPORT AND FINANCIAL STATEMENTS**

**FOR THE YEAR ENDED 31 DECEMBER 2023**

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

**YEAR ENDED 31 DECEMBER 2023**

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

**LEGAL AND ADMINISTRATIVE DETAILS**

<b>CHARITY REGISTRATION NUMBER</b>	523597
<b>TRUSTEES</b>	Mr J Clarkson Mr M Wood Mr G Adamson Mr R Oates Mrs V Liddiard Mr M Pound Mr R Haynes
<b>CHAIRMAN</b>	Mr R Oates
<b>VICE CHAIRMAN</b>	Mr M Wood
<b>SECRETARY</b>	Mr G Adamson
<b>TREASURER</b>	Mrs V Liddiard
<b>SCHEME ADDRESS</b>	Upper Lane Emley Huddersfield HD8 9RE
<b>BANKERS</b>	The Co-operative Bank PLC PO Box 250 Skelmersdale WN8 6WT
<b>INDEPENDENT EXAMINER</b>	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 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 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 surplus of £347 from the day to day running of the institute as opposed to a deficit of £8,329 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 deficit of £15,350 for the year which has had a detrimental effect on the overall result to a deficit of £22,422 (2022 Surplus of £4,219). On the whole the trustees are satisfied with the result of the day to day running of the charity 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 2023.

The charity has facilities of a football pitch with a covered stand including a seating area and tea rooms below. Emley AFC 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 2023 (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 football facilities continue to be an extremely popular venue among the wider football 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 an 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 2023 (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 28/8/24

**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 2023, 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 2023**

		<u>Unrestricted</u>	<u>Restricted</u>	<u>Designated</u>	<u>2023</u> <u>Total</u>	<u>2022</u> <u>Total</u>
	<u>NOTE</u>	<u>Funds</u>	<u>Funds</u>	<u>Funds</u>	<u>Funds</u>	<u>Funds</u>
		<u>£</u>	<u>£</u>		<u>£</u>	<u>£</u>
<b>Income and Endowments</b>						
Sections income	3	-	-	202,835	202,835	151,972
Sections contributions		10,784	-	-	10,784	7,532
<b>TOTAL INCOMING RESOURCES</b>		<u>10,784</u>	<u>-</u>	<u>202,835</u>	<u>213,619</u>	<u>159,504</u>
<b>Expenditure</b>						
Accountancy		505	-	-	505	486
Insurance		6,180	-	-	6,180	5,241
Repairs & renewals		2,503	-	-	2,503	916
Sections expenditure	3	-	-	218,185	218,185	139,424
Overpaid unspent grants to funder		112	-	-	112	-
Rates		497	-	-	497	945
Cleaning & Hygiene		593	-	-	593	224
Legal Fees		-	-	-	-	630
Stationery		47	-	-	47	-
<b>Total expenditure</b>		<u>10,437</u>	<u>-</u>	<u>218,185</u>	<u>228,622</u>	<u>147,866</u>
<b>Net movement before depreciation</b>		<b>347</b>	<b>-</b>	<b>(15,350)</b>	<b>(15,003)</b>	<b>11,638</b>
Depreciation		(7,419)	-	-	(7,419)	(7,419)
<b>Net movement after depreciation</b>		<b>(7,072)</b>	<b>-</b>	<b>(15,350)</b>	<b>(22,422)</b>	<b>4,219</b>
Fund balances brought forward		287,420	63,780	67,770	418,970	414,751
<b>FUND BALANCES CARRIED FORWARD</b>		<u>280,348</u>	<u>63,780</u>	<u>52,420</u>	<u>396,548</u>	<u>418,970</u>



**EMLEY MOOR MINERS' RECREATION GROUND AND INSTITUTE**

**BALANCE SHEET**

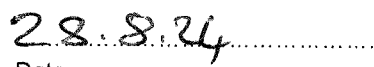
**AS AT 31 DECEMBER 2023**

	<u>NOTE</u>	<u>2023</u>	<u>2022</u>
		£	£
<b>FIXED ASSETS</b>			
Tangible assets	2	326,437	333,856
<b>CURRENT ASSETS</b>			
Debtors	4	99	5,867
Cash at bank		18,609	18,845
Sections: Cash at bank and in hand	3	52,420	67,770
		<u>71,128</u>	<u>92,482</u>
<b>LESS: CURRENT LIABILITIES</b>			
Creditors falling due within one year	5	<u>(1,017)</u>	<u>(7,368)</u>
<b>NET CURRENT ASSETS</b>		70,111	85,114
<b>TOTAL NET ASSETS</b>		<u><u>396,548</u></u>	<u><u>418,970</u></u>
<b>FINANCED BY:</b>			
Unrestricted Funds		280,348	287,420
Restricted Funds		63,780	63,780
Designated Funds		52,420	67,770
		<u><u>396,548</u></u>	<u><u>418,970</u></u>

Approved by the Trustees and signed on their behalf by

  
Signed - Trustee

  
Print name

  
Date

**EMLEY MOOR MINERS' RECREATION GROUND AND INSTITUTE**  
**NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 DECEMBER 2023**

**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.

	<b><u>Main Charity</u></b>	<b><u>EVYC &amp; CC</u></b>	
	<b><u>Property</u></b>	<b><u>Improvements</u></b>	<b><u>Total</u></b>
<b><u>Cost or Valuation</u></b>	<b><u>£</u></b>	<b><u>£</u></b>	<b><u>£</u></b>
At 1 January 2023	310,000	60,951	370,951
Additions	-	-	-
At 31 December 2023	<u>310,000</u>	<u>60,951</u>	<u>370,951</u>
<b><u>Accumulated Depreciation</u></b>			
At 1 January 2023	31,000	6,095	37,095
Charge for the year	6,200	1,219	7,419
At 31 December 2023	<u>37,200</u>	<u>7,314</u>	<u>44,514</u>
<b><u>Net Book Value</u></b>			
At 31 December 2023	<u>272,800</u>	<u>53,637</u>	<u>326,437</u>
At 31 December 2022	<u>279,000</u>	<u>54,856</u>	<u>333,856</u>

**EMLEY MOOR MINERS' RECREATION GROUND AND INSTITUTE**

**NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 DECEMBER 2023**

	Brought <u>forward</u>	<u>Income</u>	<u>Expenditure</u>	Carried <u>forward</u>
	£	£	£	£
<b>3. <u>SECTIONS</u></b>				
Football	45,364	164,534	180,352	29,546
Cricket	8,477	31,014	32,111	7,380
Youth Club and Community Centre	13,929	7,287	5,722	15,494
	<u>67,770</u>	<u>202,835</u>	<u>218,185</u>	<u>52,420</u>

	<u>2023</u>	<u>2022</u>
	£	£
<b>4. <u>DEBTORS</u></b>		
Prepayments	<u>99</u>	<u>5,867</u>
<b>5. <u>CREDITORS FALLING DUE WITHIN ONE YEAR</u></b>		
Accruals	1,017	960
Unspent Grants	-	6408
	<u>1,017</u>	<u>7,368</u>

**EMLEY MOOR MINERS' RECREATION GROUND AND INSTITUTE**  
**YEAR ENDED 31 DECEMBER 2023**  
**FOOTBALL SECTION (Season ending 31st May annually)**

	<b>2023</b>		<b>2022</b>	
<b>INCOME</b>	£	£	£	£
Gate receipts		25,154		17,283
Memberships		6,656		3,563
FA Cup / Vase winnings		2,750		3,431
Programme sales		1,298		1,254
Raffles and draws		5,056		5,420
Coach Fares		925		376
Tea hut sales		16,373		10,782
Donations and grants		3,946		4,423
Sponsorship income		36,463		50,990
Rugby / cricket / football ground hire		550		600
Merchandise sales		5,347		4,835
Players Kit Contribution		1,016		1,335
Bar Income		38,080		20,348
Lottery Machine		-		161
Grants		1,295		-
Compound Rental		1,200		-
120 Years Celebration Income		8,310		-
500 Club Lottery		9,960		-
Football Cards		60		-
Bank Interest		95		-
		<u>164,534</u>		<u>124,801</u>
<b>EXPENDITURE</b>				
Players expenses and fines	61,391		41,839	
Players insurance	218		177	
Physiotherapy	1,221		869	
Referees and assistants	6,435		5,796	
Playing equipment	114		330	
Merchandise	4,360		4,512	
Memberships and licences	428		267	
Competition Fees and Fines	2,723		237	
Training and sundry playing expenses	4,211		996	
Ground maintenance and renewals	2,283		3,057	
Pitch maintenance	6,000		4,800	
Bank charges	1,243		560	
Printing, postage and stationery	497		163	
Presentation night expenses	479		266	
Contribution to main charity	3,875		3,875	
Water	1,156		846	
Light and heat	10,881		4,428	
Insurance	2,796		3,026	
Cleaning and waste disposal	1,021		676	
Telephone	439		400	
Advertising Boards	1,282		1,243	
Sundry expenses	3,748		2,023	
Charitable donations	1,700		100	
Management Fees	12,620		8,440	
Ground Renovation	5,569		6,770	
Transport	1,775		2,224	
Bar Expenses	27,084		14,274	
120 Years Celebration Income	8,803		-	
500 Club Lottery	6,000		-	
		<u>180,352</u>		<u>112,194</u>
<b>Excess of Expenses over Income / income over expenditure</b>		<u>(15,818)</u>		<u>12,607</u>
<b>Balances brought forward:</b>				
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>
		<u><u>29,546</u></u>		<u><u>45,364</u></u>
<b>Balances carried forward</b>				
Fixed assets	6,169		2,283	
Stock	3,935		400	
Cash in hand	997		1,419	
Sundry debtors & prepayments	14,883		4,612	
Bank accounts (net)	13,207		47,110	
Sundry creditors & accruals	(9,645)		(10,460)	
		<u><u>29,546</u></u>		<u><u>45,364</u></u>

**EMLEY MOOR RECREATION GROUND AND INSTITUTE**  
**YEAR ENDED 31 DECEMBER 2023**  
**CRICKET SECTION**

	<b><u>2023</u></b>		<b><u>2022</u></b>	
	£	£	£	£
<b>INCOME</b>				
Members' contributions		5,880		4,681
Players' match fees		732		672
Raffles and gate receipts		-		119
Surplus on refreshment sales		7,873		7,933
Sponsorship		2,444		3,500
Surplus on fundraising events		3,068		1,277
Grants		9,515		654
Donations		136		86
Ground Hire		80		280
Rounders		591		-
Sundry receipts		695		248
		<u>31,014</u>		<u>19,450</u>
<b>EXPENDITURE</b>				
PLAYING:				
League fees and fines	394		402	
Umpires and scorers fees	1,972		3,715	
Equipment and clothing	2,683		2,756	
Indoor Nets Deficit	58		-	
Travel Expenses	1,000		1,720	
Waste Collection	-		300	
Playing Expenses	3,122		2,955	
GROUND EXPENSES				
Ground maintenance, rates, utilities etc	21,007		8,746	
GENERAL EXPENSES				
Printing, postage and sundries	-		30	
Cleaning and catering supplies	-		44	
Sponsor boards	-		185	
Trophies	460		300	
Presentation	367		-	
Grants (Local Giving)	180		-	
Fundraising Costs & Donations	868		-	
		<u>32,111</u>		<u>21,153</u>
<b>EXCESS OF EXPENDITURE OVER INCOME</b>		<u>(1,097)</u>		<u>(1,703)</u>
Balances brought forward:				
Cash	904		1,384	
Bank	8,598		9,821	
Creditors	(1,025)		(1,025)	
		<u>8,477</u>		<u>10,180</u>
		<u><u>7,380</u></u>		<u><u>8,477</u></u>
Balances carried forward				
Cash	694		904	
Bank	8,572		8,598	
Creditors	(1,886)		(1,025)	
		<u><u>7,380</u></u>		<u><u>8,477</u></u>

**EMLEY MOOR MINERS' RECREATION GROUND AND INSTITUTE**  
**YEAR ENDED 31 DECEMBER 2023**

**EMLEY VILLAGE YOUTH CLUB AND COMMUNITY CENTRE**

	<b><u>2023</u></b>		<b><u>2022</u></b>
	£	£	£
<b><u>INCOME</u></b>			
Emley Matters		6,351	5,950
Emley Events		336	1,522
Boundary Walk		-	249
Mast Movies		600	-
		<u>7,287</u>	<u>7,721</u>
<b><u>EXPENDITURE</u></b>			
Emley Matters	4,678		4,631
Emley Events	1,044		650
Boundary Walk	-		396
Mast Movies	-		400
		<u>5,722</u>	<u>6,077</u>
<b>EXCESS OF INCOME OVER EXPENDITURE</b>		<u><u>1,565</u></u>	<u><u>1,644</u></u>
Cash and bank brought forward	13,929		12,285
Surplus for year	<u>1,565</u>		<u>1,644</u>
Cash and bank carried forward		<u><u>15,494</u></u>	<u><u>13,929</u></u>