

EMLEY MOOR MINERS' RECREATION GROUND AND INSTITUTE

(REGISTERED CHARITY NUMBER 523597)

REPORT AND FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2024

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

YEAR ENDED 31 DECEMBER 2024

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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 J Clarkson Mr M Wood Mr G Adamson Mr R Oates Mrs V Liddiard Mr M Pound Mr R Haynes
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 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 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 £3,231 before depreciation from the day to day running of the institute as opposed to a surplus of £347 in the previous year, the decrease being mainly due to higher maintenance costs this year. The various sections of the charity showed a combined surplus of £12,561 for the year which has had a positive effect on the overall result to a surplus of £1,911 after depreciation. (2023 deficit of £22,422). 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. 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 2024 (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 cricket section also sub lets its facilities to a ladies rounders team.

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.

Along with the Football and Cricket sections the Emley Village Youth Club & Community Centre is constituted with its own constitution with 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.

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.

Continued....

EMLEY MOOR MINERS' RECREATION GROUND AND INSTITUTE

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 DECEMBER 2024 (continued)

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

Valerie H Liddiard.....Trustee

VALERIE LIDDIA RD.....Print name

Dated.....02/10/25.....

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 2024, 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

7/10/2025
.....
Date

EMLEY MOOR MINERS' RECREATION GROUND AND INSTITUTE

STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR ENDED 31 DECEMBER 2024

		<u>Unrestricted</u>	<u>Restricted</u>	<u>Designated</u>	<u>2024</u>	<u>2023</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	-	-	271,848	271,848	202,835
Sections contributions		10,328	-	-	10,328	10,784
Grant income		-	2,300	-	2,300	-
TOTAL INCOMING RESOURCES		<u>10,328</u>	<u>2,300</u>	<u>271,848</u>	<u>284,476</u>	<u>213,619</u>
Expenditure						
Accountancy		558	-	-	558	505
Insurance		5,970	-	-	5,970	6,180
Repairs & renewals		5,000	-	-	5,000	2,503
Sections expenditure	3	-	-	259,287	259,287	218,185
Donation to sections		968	-	-	968	-
Overpaid unspent grants to funder		-	-	-	-	112
Rates		398	-	-	398	497
Cleaning & Hygiene		665	-	-	665	593
Grant expenditure		-	2,300	-	2,300	-
Stationery		-	-	-	-	47
Total expenditure		<u>13,559</u>	<u>2,300</u>	<u>259,287</u>	<u>275,146</u>	<u>228,622</u>
Net movement before depreciation		<u>(3,231)</u>	<u>-</u>	<u>12,561</u>	<u>9,330</u>	<u>(15,003)</u>
Depreciation		(7,419)	-	-	(7,419)	(7,419)
Net movement after depreciation		<u>(10,650)</u>	<u>-</u>	<u>12,561</u>	<u>1,911</u>	<u>(22,422)</u>
Fund balances brought forward		280,348	63,780	52,420	396,548	418,970
FUND BALANCES CARRIED FORWARD		<u>269,698</u>	<u>63,780</u>	<u>64,981</u>	<u>398,459</u>	<u>396,548</u>

EMLEY MOOR MINERS' RECREATION GROUND AND INSTITUTE

BALANCE SHEET

AS AT 31 DECEMBER 2024

	<u>NOTE</u>	<u>2023</u>		<u>2022</u>	
		£	£	£	£
FIXED ASSETS					
Tangible assets	2		319,018		326,437
CURRENT ASSETS					
Debtors	4	99		99	
Cash at bank		15,256		18,609	
Sections: Cash at bank and in hand	3	64,981		52,420	
		<u>80,336</u>		<u>71,128</u>	
LESS: CURRENT LIABILITIES					
Creditors falling due within one year	5	(895)		(1,017)	
		<u></u>		<u></u>	
NET CURRENT ASSETS			79,441		70,111
TOTAL NET ASSETS			<u><u>398,459</u></u>		<u><u>396,548</u></u>
FINANCED BY:					
Unrestricted Funds			269,698		280,348
Restricted Funds			63,780		63,780
Designated Funds			64,981		52,420
			<u><u>398,459</u></u>		<u><u>396,548</u></u>

Approved by the Trustees and signed on their behalf by

Valerie H Liddiard
Signed - Trustee

VALERIE LIDDIARD
Print name

02/10/25
Date

EMLEY MOOR MINERS' RECREATION GROUND AND INSTITUTE
NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 DECEMBER 2024

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>Property</u>	<u>EVYC & CC</u> <u>Improvements</u>	<u>Total</u>
<u>Cost or Valuation</u>	<u>£</u>	<u>£</u>	<u>£</u>
At 1 January 2024	310,000	60,951	370,951
Additions	-	-	-
At 31 December 2024	<u>310,000</u>	<u>60,951</u>	<u>370,951</u>
<u>Accumulated Depreciation</u>			
At 1 January 2024	37,200	7,314	44,514
Charge for the year	6,200	1,219	7,419
At 31 December 2024	<u>43,400</u>	<u>8,533</u>	<u>51,933</u>
<u>Net Book Value</u>			
At 31 December 2024	<u>266,600</u>	<u>52,418</u>	<u>319,018</u>
At 31 December 2023	<u>272,800</u>	<u>53,637</u>	<u>326,437</u>

EMLEY MOOR MINERS' RECREATION GROUND AND INSTITUTE

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 DECEMBER 2024

	Brought <u>forward</u>	<u>Income</u>	<u>Expenditure</u>	Carried <u>forward</u>
	£	£	£	£
3. <u>SECTIONS</u>				
Football	29,546	227,377	224,377	32,546
Cricket	7,380	32,772	29,925	10,227
Youth Club and Community Centre	15,494	11,699	4,985	22,208
	<u>52,420</u>	<u>271,848</u>	<u>259,287</u>	<u>64,981</u>

	<u>2024</u>	<u>2023</u>
	£	£
4. <u>DEBTORS</u>		
Prepayments	<u>99</u>	<u>99</u>
5. <u>CREDITORS FALLING DUE WITHIN ONE YEAR</u>		
Accruals	<u>895</u>	<u>1,017</u>

EMLEY MOOR MINERS' RECREATION GROUND AND INSTITUTE
YEAR ENDED 31 DECEMBER 2024
FOOTBALL SECTION (Season ending 31st May annually)

	2024		2023	
INCOME	£	£	£	£
Gate receipts		37,299		25,154
Memberships		7,010		6,656
FA Cup / Vase winnings		19,669		2,750
Programme sales		2,337		1,298
Raffles and draws		6,832		5,056
Coach Fares		1,216		925
Tea hut sales		-		16,373
Donations and grants		98,167		3,946
Sponsorship income		28,360		36,463
Rugby / cricket / football ground hire		820		550
Merchandise sales		-		5,347
Players Kit Contribution		-		1,016
Bar Income		-		38,080
Grants		-		1,295
Compound Rental		1,200		1,200
120 Years Celebration Income		-		8,310
500 Club Lottery		13,237		9,960
Football Cards		48		60
Bank Interest		74		95
Academy Subscriptions		11,108		-
		<u>227,377</u>		<u>164,534</u>
EXPENDITURE				
Players expenses and fines	105,065		61,391	
Players insurance	20		218	
Physiotherapy	1,652		1,221	
Referees and assistants	8,058		6,435	
Playing kit & equipment	7,672		114	
Merchandise	-		4,360	
Memberships and licences	614		428	
Competition Fees and Fines	3,306		2,723	
Training and sundry playing expenses	5,444		4,211	
Ground maintenance and renewals	10,733		2,283	
Pitch maintenance	11,000		6,000	
Bank charges	1,567		1,243	
Printing, postage and stationery	1,490		497	
Presentation night expenses	890		479	
Contribution to main charity	4,305		3,875	
Water	1,111		1,156	
Light and heat	9,901		10,881	
Insurance	4,318		2,796	
Cleaning and waste disposal	711		1,021	
Telephone	168		439	
Advertising Boards	2,008		1,282	
Sundry expenses	12,985		3,748	
Charitable donations	1,164		1,700	
Management Fees	12,800		12,620	
Ground Renovation	-		5,569	
Transport & Hotels	8,815		1,775	
Bar Expenses	1,580		27,084	
120 Years Celebration Expenses	-		8,803	
500 Club Lottery	7,000		6,000	
		<u>224,377</u>		<u>180,352</u>
SURPLUS / (DEFICIT) FOR THE YEAR		<u>3,000</u>		<u>(15,818)</u>
Balances brought forward:				
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>29,546</u>		<u>45,364</u>
		<u><u>32,546</u></u>		<u><u>29,546</u></u>
Balances carried forward				
Fixed assets	34,231		6,169	
Stock	-		3,935	
Cash in hand	1,406		997	
Sundry debtors & prepayments	11,394		14,883	
Bank accounts	578		13,207	
Sundry creditors & accruals	(15,063)		(9,645)	
		<u><u>32,546</u></u>		<u><u>29,546</u></u>

EMLEY MOOR RECREATION GROUND AND INSTITUTE
YEAR ENDED 31 DECEMBER 2024
CRICKET SECTION

		<u>2024</u>		<u>2023</u>	
		£	£	£	£
INCOME					
	Members' contributions		6,125		5,880
	Players' match fees		840		732
	Presentation		691		-
	Surplus on refreshment sales		12,836		7,873
	Sponsorship		6,080		2,444
	Surplus on fundraising events		1,097		3,068
	Grants		500		9,515
	Donations		290		136
	Ground Hire		60		80
	Rounders		734		591
	Sundry receipts		3,519		695
			<u>32,772</u>		<u>31,014</u>
EXPENDITURE					
PLAYING:					
	League fees and fines	596		394	
	Umpires and scorers fees	2,326		1,972	
	Equipment and clothing	5,842		2,683	
	Indoor Nets Deficit	162		58	
	Travel Expenses	2,600		1,000	
	Playing Expenses	3,222		3,122	
GROUND EXPENSES					
	Ground maintenance, rates, utilities etc	13,016		21,007	
GENERAL EXPENSES					
	Sponsor boards	861		-	
	Training	280		-	
	Trophies	450		460	
	Presentation	570		367	
	Grants (Local Giving)	-		180	
	Fundraising Costs & Donations	-		868	
			<u>29,925</u>		<u>32,111</u>
SURPLUS / (DEFICIT) FOR THE YEAR			<u>2,847</u>		<u>(1,097)</u>
Balances brought forward:					
	Cash	694		904	
	Bank	8,572		8,598	
	Creditors	(1,886)		(1,025)	
			<u>7,380</u>		<u>8,477</u>
			<u>10,227</u>		<u>7,380</u>
Balances carried forward					
	Cash	1,688		694	
	Bank	9,564		8,572	
	Creditors	(1,025)		(1,886)	
			<u>10,227</u>		<u>7,380</u>

EMLEY MOOR MINERS' RECREATION GROUND AND INSTITUTE
YEAR ENDED 31 DECEMBER 2024

EMLEY VILLAGE YOUTH CLUB AND COMMUNITY CENTRE

	<u>2024</u>		<u>2023</u>
	£	£	£
<u>INCOME</u>			
Emley Matters	10,908		6,351
Emley Events	-		336
Community Café	138		-
Mast Movies	469		600
Petty Cash Incorporated	184		
	<u>11,699</u>		<u>7,287</u>
<u>EXPENDITURE</u>			
Emley Matters	4,925		4,678
Emley Events	<u>60</u>		<u>1,044</u>
	4,985		5,722
SURPLUS FOR THE YEAR	<u><u>6,714</u></u>		<u><u>1,565</u></u>
Cash and bank brought forward	15,494		13,929
Surplus for year	<u>6,714</u>		<u>1,565</u>
Cash and bank carried forward	<u><u>22,208</u></u>		<u><u>15,494</u></u>