

# SWILLINGTON MINERS' WELFARE INSTITUTE AND RECREATION GROUND

England & Wales · Charity number 523963

## Details

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**Status** Registered

**Legal form** Other

**Registered** 1964-05-29

**Register** [View on the Charity Commission register](#)

## Contact

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**Address** Swillington Miners Welfare Scheme  
9 Wakefield Road  
Swillington  
Leeds  
LS26 8DT

**Phone** 07472 356712

**Email** [SMWC@mail.com](mailto:SMWC@mail.com)

**Website** [www.swillingtonclub.co.uk](http://www.swillingtonclub.co.uk)

## Activities

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**Objects:** THE PROVISION OF A RECREATION GROUND AND WELFARE INSTITUTE FOR THE BENEFIT OF THE INHABITANTS (AND IN PARTICULAR, BUT NOT EXCLUSIVELY, SUCH OF THE SAID INHABITANTS AS ARE MEMBERS OF THE MINING COMMUNITY) 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

**Activities:** We are a local charity that has sports facilities & pitches. We have numerous football & rugby teams from 5 years old up to open age. We have crown green bowling facilities with many teams as well as a ladies rounders team. We have full disabled access in our club house & pavilion. The club house is used for recreational sports such as snooker as well as a large concert room for events.

## Classification

- **How:** Provides Human Resources, Provides Buildings/facilities/open Space
- **What:** General Charitable Purposes, Amateur Sport, Economic/community Development/employment
- **Who:** Children/young People, Elderly/old People, People With Disabilities, Other Charities Or Voluntary Bodies, Other Defined Groups

## Geography

- **Area of benefit:** THE NEIGHBOURHOOD OF SWILLINGTON
- Leeds City

## Finances

Period end	Income	Expenditure	Assets	Employees
2025-03-31	£92,567	£98,606	-	-
2024-03-31	£88,507	£69,380	-	-
2023-03-31	£57,683	£65,755	-	-
2022-03-31	£115,760	£67,521	-	-
2021-03-31	£49,788	£30,896	-	-

## Trustees

Name	Role	Appointed
DANIEL JOSEPH ALDERSON		2014-09-01
Jonathan Knowles		2023-07-07
KEVIN SMITH		2012-03-01
Paul Grainge		2023-06-14
Saul Conlon		2019-12-09

**SWILLINGTON MINERS' WELFARE INSTITUTE AND RECREATION GROUND**

England & Wales - Charity number 523963

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# Accounts

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**SWILLINGTON MINERS WELFARE SCHEME CLUB & INSTITUTE**

**REPORT AND FINANCIAL STATEMENTS**

**YEAR ENDED 31ST MARCH 2025**

Charity Commission Reference Number 523963

SWILLINGTON MINERS WELFARE SCHEME CLUB & INSTITUTE

WAKEFIELD ROAD SWILLINGTON

FOR THE YEAR ENDED 31ST MARCH 2025

The management committee have pleasure in presenting the balance sheet as at 31st March 2025, duly certified by the auditors and accounts for the year ending on that date. The committee take this opportunity to thank all members for their support of the club during the year and all the staff for their services throughout the year.

COMMITTEE ATTENDANCE

	<u>Possible</u>	<u>Actual</u>
K Smith (Trustee)	15	15
D Alderson (Trustee)	15	8
S Conlon (Trustee)	15	12
P Grainge (Trustee)	15	15
J Knowles (Trustee)	15	10
M Jubb	15	13
D Godley	15	14
D Bell	15	13
C Burkett	15	4
J Browning	15	14
A Sharp	15	14
N Sharp	15	14
J Jubb	9	8
J Dean	9	9
P Smith (Treasurer)	15	13
M Turnbull ( Secretary)	15	14

SWILLINGTON MINERS WELFARE SCHEME CLUB & INSTITUTE  
REPORT AND FINANCIAL STATEMENTS

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SWILLINGTON MINERS WELFARE SCHEME CLUB & INSTITUTE

LEGAL AND ADMINISTRATIVE INFORMATION

<u>Chairman:</u>	D Godley
<u>Secretary:</u>	M Turnbull
<u>Treasurer:</u>	P Smith
<u>Trustees:</u>	K Smith D Alderson S Conlon P Grainge J Knowles
<u>Independent Examiner:</u>	Walter Dawson & Son Chartered Accountants First Floor, Unit 12 Pennine Business Park Longbow Close, Bradley Huddersfield HD2 1GQ
<u>Bankers:</u>	The Co - Operative Bank P.L.C 1 Balloon Street Manchester M4 4BE
<u>Registered Office:</u>	Swillington Miners Welfare Scheme 9 Wakefield Road Swillington Leeds LS26 8DT

SWILLINGTON MINERS WELFARE SCHEME CLUB & INSTITUTE  
REPORT OF THE TRUSTEES  
FOR THE YEAR ENDED 31ST MARCH 2025

The trustees present their annual report and the financial statements of the charity for the year ended 31st March 2025.

The financial statements have been prepared in accordance with the charity's accounting policies and the charity's trust deed, the Charities Act 2011 and Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

**Structure Governance and Management**

The general control of the trust premises, monies, investments, income and arrangements for its use is vested in the trustees of Swillington Miners Welfare Scheme and ten other committee persons elected by the members. The management Committee shall be responsible to and in all respects under the control of the Scheme Trustees for the day-to-day management of the Welfare Institute.

**Governing document**

Swillington Miners Welfare Scheme is a Charitable Trust that was established in 1931. The Charity Commissioner's for England & Wales latest update for the Scheme was on the 30th April 2003.

The Commissioners' References:     Sealing : N201 (2)  
Case No: 254614   Version 5

**Objectives and Activities**

- Our core mission is simple: to improve the lives of people in our local community
- We achieve this by being a vibrant hub for sport and social connection. We offer a wide range of indoor and outdoor sports facilities, including successful teams for all ages and genders in rugby, football and rounders, alongside a thriving bowls section with members from 15 to 90.
- Beyond sports, we host numerous events throughout the year - from regular bingo sessions and knit & natter meetings to staged entertainment. These activities are designed to help people of all ages get out, connect with others, and improve their mental health and well-being.
- We are deeply committed to community support, offering our premises and sports field free of charge to the local church and other organisations for their fundraising events. Our largest, non-funded annual event is the popular Village Christmas Lights Switch-On and Christmas fair, which is arguably the biggest community gathering in the area.

**Objectives and Aims**

- The recreation ground and welfare institute are provided to serve all local inhabitants. Our objective is to improve the conditions of life for these residents, without distinction based on political, religious, sex or other opinions

**Review of Objectives**

- Our Trustees, committee & the many volunteers we have are essential to achieving our charitable objectives. By recruiting a strong team, we are able to maximise the use of our playing fields and clubhouse, allowing us to offer numerous opportunities to the community, local children, and our members. We also host many events throughout the year, which are vital in helping us meet these goals.

SWILLINGTON MINERS WELFARE SCHEME CLUB & INSTITUTE  
REPORT OF THE TRUSTEES  
FOR THE YEAR ENDED 31ST MARCH 2025

**Achievements, Performance & Review of Achievements**

- The charity has gone from strength to strength over the last twelve months. We are experiencing a notable increase in membership and plan to build on this trend with a robust schedule of future activities and events.
- The success necessitated key infrastructure upgrades. Following the successful refurbishment of the pavillion, the trustees addressed the insufficient car park capacity by investing £15,000 to extend the area and install a new access road, which enables a safe one-way traffic system. We also purchased new secure storage containers to safely house both sports and ground maintenance equipment.
- These physical expansions directly support our surging popularity: we have achieved a 50% increase in youth participation in sports training and teams across the 5-15 age groups for both boys and girls, alongside continued strong engagement from numerous adult teams. Furthermore, the installation of floodlights allows training to continue through the winter months, eliminating the need to rent costly off-site facilities.
- We remain committed to the ongoing maintenance and upgrading of the clubhouse and all facilities as our event calender expands.
- Crucially, all these significant improvements were achieved entirely within the budget set by the trustees.

**Activites and Public Benefit**

- The charity has considered the Charity Commission's guidance on public benefit. With this in mind we are proud to serve as a central hub for the local and wider community. Throughout the year, we either organise and run events ourselves or partner with other charities and outside groups by providing free use of our premises. These collaborations have included:
  - The INKREDIBLES organisation's events for breast cancer.
  - Church fundraisers.
  - Local football galas for all ages.
  - A national rounders event.
- These activities, alongside our regular offerings, are vital for bringing people together. They have a lasting, far-reaching effect, particularly on the younger generation by providing them with structure, activities, and the chance to learn teamwork. Furthermore, all fundraising efforts carried out by charities using our facilities benefit the wider community in significant ways.

**Recruitment and Induction of Trustees**

- The club role book outlines the procedure for identifying, appointing, and inducting new Trustees. Once a new Trustee is approved by CISWO (Coal Industry Social Welfare Organisation), CISWO provides them with training and familiarizes them with their legal responsibilities. The charity instils in any new trustee the charity mission, and its operational procedures.

**Organisational Structure**

- Each Sub-section committee must be appointed or approved by the Management Committee in line with the Schemes Trust Deed. All Sub-Committees are required to follow the Management Committee's instructions and must elect a Secretary/Treasurer. The specific function of these Sub-Committees is to promote and offer appropriate support to the Charity, thereby working towards the improvement of the local community.

SWILLINGTON MINERS WELFARE SCHEME CLUB & INSTITUTE  
REPORT OF THE TRUSTEES  
FOR THE YEAR ENDED 31ST MARCH 2025

**Risk Management**

- The trustees review all major risk factors annually, or periodically as they may appear. This could be financial risks, IT related risks, insurance risks, or changes in government policy that could, or does affect the charity ability to raise money or have an impact on the level of outgoings. All factors are carefully considered, and the appropriate action is taken.
- We used a recognised IT security system that controls and removes all threats immediately.
- The Charity uses an insurance company that is regulated by the Financial Conduct Authority.
- We have a fixed minimum financial reserve in the charity bank account that enables us to operate for a considerable amount of time should income suddenly fall or outgoing considerably rise. This is reviewed frequently to ensure the reserve fund level is appropriate at all times.
- Government policy changes cannot be foreseen but the charity is in a strong position to enable us to continue with our work in the community.

**Financial Review**

- At the end of the 2024-2025 financial year the charity had a total of £57,000 either in the charity bank account or cash to hand. In addition to this, the ten subsections of the charity had an overall total of £63,000 between them.

**Principal Funding Sources**

- The charity's financial position is strong, with income exceeding that of 2023-2024. Our main revenue streams-membership, charitable activities, and rentals-are performing well, and we anticipate continued financial growth as the charity develops.

**Reserves Policy**

- The Trustees diligently monitor monthly income and expenditure to maintain the charity's strong financial health. This oversight ensures that all necessary projects are fully costed and funded before work commences. We strictly adhere to our established reserve policy, which is set at a level deemed sufficient to cover operating costs for the foreseeable future.

Our current reserves are robust and adequate for the ongoing success of the charity

SWILLINGTON MINERS WELFARE SCHEME CLUB & INSTITUTE  
REPORT OF THE TRUSTEES  
FOR THE YEAR ENDED 31ST MARCH 2025

**Financial Position and Going Concern**

- The Trustees have assessed the charity's financial viability and confirm it is a going concern with no underlying issues. The charity is in a strong financial position to continue its vital work within the community.

**Plans for Future Periods**

- The Trustees have identified key projects for the next financial year. These initiatives will only proceed if funds become available and the charity's robust financial structure is maintained.

Potential projects include:

- Refurbishment and/or upgrades to the Clubhouse toilets
- Installation of a separate purpose-built disabled toilet and baby changing facility
- A complete refit of the catering kitchen
- Installation of floodlights and an irrigation system for the bowling green
- Upgrading the games room by increasing the number of TVs and redecorating
- Applying for grants to install solar panels on the clubhouse roof to significantly reduce energy cost

**Declaration and Signature**

I can confirm that this report was prepared in accordance with the charity legislation requirements.

Trustee: Kevin Smith

Date: 27/10/2025

INDEPENDENT EXAMINER'S REPORT  
TO THE TRUSTEES OF  
SWILLINGTON MINERS WELFARE SCHEME CLUB & INSTITUTE

I report to the trustees on my examination of the financial statements of the charity for the year ended 31st March 2025 which are set out on pages 13 to 17.

Responsibilities and Basis of Report

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

I report in respect of my examination of the charity's 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 Examiner's Statement

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

- (a) accounting records were not kept in respect of the charity required by Section 130 of the Act; or
- (b) the financial statements do not accord with those records; or
- (c) the financial statements do not comply with the applicable requirements concerning the form and content of the financial statements set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the financial statements 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 a proper understanding of the financial statements to be reached.

John Richard Hall FCA  
WALTER DAWSON & SON

Chartered Accountants

First Floor Unit 12  
Pennine Business Park  
Longbow Close  
Bradley  
Huddersfield  
HD2 1GQ

Date: 27/10/2025

**SWILLINGTON MINERS WELFARE SCHEME CLUB & INSTITUTE**  
**STATEMENT OF FINANCIAL ACTIVITIES**  
**FOR THE YEAR ENDED 31ST MARCH 2025**

	Note	Unrestricted Funds £	Restricted Funds £	2025 £	2024 (as restated) £
<b>INCOME FROM</b>	5				
Donations		3,855	-	3,855	11,993
Charitable activities		56,841	-	56,841	32,519
Investment income		11,120	-	11,120	13,076
Other income		20,751	-	20,751	22,680
<b>TOTAL INCOME</b>		<u>92,567</u>	<u>-</u>	<u>92,567</u>	<u>80,268</u>
<b>EXPENDITURE ON</b>	6				
Charitable activities		<u>81,518</u>	<u>17,088</u>	<u>98,606</u>	<u>69,380</u>
<b>NET INCOME</b>		11,049	( 17,088)	( 6,039)	10,888
<b>RECONCILIATION OF FUNDS</b>					
Total funds brought forward		255,151	290,501	545,652	534,764
Total funds carried forward		<u>266,200</u>	<u>273,413</u>	<u>539,613</u>	<u>545,652</u>

All the activities undertaken by the club were continuing activities.

**SWILLINGTON MINERS WELFARE SCHEME CLUB & INSTITUTE**  
**COMPARATIVE STATEMENT OF FINANCIAL ACTIVITIES**  
**FOR THE YEAR ENDED 31ST MARCH 2024**

	Note	Unrestricted Funds (as restated) £	Restricted Funds (as restated) £	2024 £
<b>INCOME FROM</b>	5			
Donations		11,993	-	11,993
Charitable activities		32,519	-	32,519
Investment income		13,076	-	13,076
Other income		22,680	-	22,680
<b>TOTAL INCOME</b>		<u>80,268</u>	<u>-</u>	<u>80,268</u>
<b>EXPENDITURE ON</b>	6			
Charitable activities		<u>52,292</u>	<u>17,088</u>	<u>69,380</u>
<b>NET INCOME</b>		27,976	( 17,088)	10,888
<b>RECONCILIATION OF FUNDS</b>				
Total funds brought forward		227,175	307,589	534,764
Total funds carried forward		<u>255,151</u>	<u>290,501</u>	<u>545,652</u>

SWILLINGTON MINERS WELFARE SCHEME CLUB & INSTITUTE  
BALANCE SHEET AS AT 31ST MARCH 2025

		<u>2025</u>		<u>2024 (as restated)</u>	
	<u>Notes</u>	£	£	£	£
<u>FIXED ASSETS</u>					
Tangible Assets	9		402,439		425,634
<u>CURRENT ASSETS</u>					
Debtors	10	59,849		53,409	
Investments	11	1		1	
Cash Balances	12	133,494		129,810	
		193,344		183,220	
<u>CREDITORS: Amounts Falling</u>					
Due Within One Year	13	( 56,170)		( 63,202)	
<u>NET CURRENT ASSETS</u>			137,174	120,018	
<u>TOTAL NET ASSETS</u>			539,613	545,652	
<u>THE FUNDS OF THE CHARITY</u>					
Restricted Funds	14		273,413		290,501
Unrestricted Funds			266,200		255,151
			539,613		545,652

The financial statements were approved and authorised for issue by the Trustees on 27th October 2025 and signed on their behalf by:

P Grainge

D Alderson

K Smith

SWILLINGTON MINERS WELFARE SCHEME CLUB & INSTITUTE  
NOTES TO THE FINANCIAL STATEMENTS  
YEAR ENDED 31ST MARCH 2025

1. STATUTORY INFORMATION

Swillington Miners Welfare Scheme Club & Institute is a charity domiciled in England and Wales, registration number 523963. The principal place of business is 9 Wakefield Road, Swillington, LS26 8DT.

2. COMPLIANCE WITH ACCOUNTING STANDARDS

The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Charities Act 2011.

3. ACCOUNTING POLICIES

The financial statements have been prepared under the historical cost convention.

The presentation currency is sterling.

The particular accounting policies adopted are as follows:

(a) Donations, Legacies and Similar Incoming Resources

Donations, legacies and similar incoming resources are included in the year in which they are receivable, which is when the charity becomes entitled to the resource.

(b). Grants Receivable and Local Authority Fees

Grants receivable and local authority fees are credited to the Statement of Financial Activities (SOFA) in the year for which they are received. Deferred income represents amounts received for future periods and is released to income resources in the period for which it has been received.

(c). Investment Income and Rental Income

Income from investments and from rental income is included in the SOFA in the year in which it is receivable

(d). Expenditure

All expenditure is included on an annual basis and is recognised when there is a legal or constructive obligation to pay for expenditure. All costs have been directly attributed to one of the functional categories of resources expended in the SOFA.

SWILLINGTON MINERS WELFARE SCHEME CLUB & INSTITUTE  
NOTES TO THE FINANCIAL STATEMENTS  
YEAR ENDED 31ST MARCH 2025

3. ACCOUNTING POLICIES (continued)

(e). Tangible Fixed Assets

Depreciation is provided on a straight line or reducing balance basis over the expected useful lives of each category of tangible fixed assets:

Club Alterations and Improvements	10% per annum on cost
Freehold Buildings	2% & 5% per annum on cost
Equipment, Fixtures and Fittings	10% per annum on written down value

(f) Investments

The investments are stated at cost.

5. ANALYSIS OF INCOME

	<u>2025 total</u>	<u>2024 total (as restated)</u>
	£	£
Subscriptions, Pass Cards	8,722	15,036
Hire of Hall and Grounds	6,895	7,410
Members Efforts, Bingo etc	20,751	22,680
Sundry Donations	3,855	11,993
Rental Income	11,103	13,069
Interest Received	17	7
Pavillion Income	18,133	-
Surplus from Sections (see note 7)	23,091	10,073
	<u>92,567</u>	<u>80,268</u>

6. EXPENDITURE ON CHARITABLE ACTIVITIES

	<u>2025</u>	<u>2024</u>
	£	£
Direct costs (See 6a below)	80,222	60,378
Support costs (See 6b below)	18,384	9,002
	<u>98,606</u>	<u>69,380</u>

SWILLINGTON MINERS WELFARE SCHEME CLUB & INSTITUTE  
NOTES TO THE FINANCIAL STATEMENTS  
YEAR ENDED 31ST MARCH 2025

6a. Direct costs

	<u>2025</u>	<u>2024</u>
		£
Groundsman wages	4,128	8,035
Maintenance and Upkeep of Grounds and Equipment	28,283	11,620
Floodlight Donation	20,000	-
Depreciation	23,195	30,578
Repairs and Renewals	4,616	10,145
	<u>80,222</u>	<u>60,378</u>

6b. Other Costs

	<u>2025</u>	<u>2024</u>
	£	£
Audit and Accountancy	110	1,320
Rates and Water	1,010	1,454
Bank Charges	120	115
Printing, Postage, Stationery and Advertising	4,750	1,583
Members Refreshments and Concessions	-	335
Miscellaneous Expenses	4,981	2,556
Club Lotto Winnings	1,914	3,451
Sundry Expenses	4,499	1,105
Legal Fees	1,000	( 2,917)
	<u>18,384</u>	<u>9,002</u>

7. SURPLUS/(DEFICIT) IN SECTION ACCOUNTS

		<u>2025</u>	<u>2024</u>
		£	£
	<u>Schedule</u>		
Senior Citizens Section			-
Bowling Section	1	( 493)	321
Darts and Dominoes Section	2	165	( 358)
Saints AFC Section	3	8,118	7,842
Ladies Section	4	( 301)	4,213
Rugby Section	5	3,743	( 182)
Members Section	6	11,454	( 2,444)
Snooker Section	7	670	196
Golf Section	8	-	-
Swillington MWAFC (Sunday) Section	9	225	35
New Children's Section	10	( 490)	450
		<u>23,091</u>	<u>10,073</u>

SWILLINGTON MINERS WELFARE SCHEME CLUB & INSTITUTE  
NOTES TO THE FINANCIAL STATEMENTS  
YEAR ENDED 31ST MARCH 2025

8. TRANSACTIONS WITH TRUSTEES

Trustees received no remuneration (2024: £nil) and were not reimbursed for any of their expenses (2024: £nil) in the period.

9. TANGIBLE FIXED ASSETS

	Freehold Land and Buildings £	Laying Out of Sports Ground £	Club Alterations & Improve- ments £	Carried Forward £
<u>Cost:</u>				
As at 1st April 2024	434,370	19,208	68,750	522,328
Additions	-	-	-	-
As at 31st March 2025	<u>434,370</u>	<u>19,208</u>	<u>68,750</u>	<u>522,328</u>
<u>Depreciation:</u>				
As at 1st April 2024	73,544	-	68,750	142,294
Charge for Year	18,635	-	-	18,635
As at 31st March 2025	<u>92,179</u>	<u>-</u>	<u>68,750</u>	<u>160,929</u>
<u>Net Book Value:</u>				
As at 31st March 2025	<u>342,191</u>	<u>19,208</u>	<u>-</u>	<u>361,399</u>
As at 31st March 2024	<u>360,826</u>	<u>19,208</u>	<u>-</u>	<u>380,034</u>
		Brought Forward £	Equipment, Fixtures and Fittings £	Total £
<u>Cost:</u>				
As at 1st April 2024		522,328	131,250	653,578
Additions		-	-	-
As at 31st March 2025		<u>522,328</u>	<u>131,250</u>	<u>653,578</u>
<u>Depreciation:</u>				
As at 1st April 2024		142,294	85,650	227,944
Charge for Year		18,635	4,560	23,195
As at 31st March 2025		<u>160,929</u>	<u>90,210</u>	<u>251,139</u>
<u>Net Book Value:</u>				
As at 31st March 2025		<u>361,399</u>	<u>41,040</u>	<u>402,439</u>
As at 31st March 2024		<u>380,034</u>	<u>45,600</u>	<u>425,634</u>

SWILLINGTON MINERS WELFARE SCHEME CLUB & INSTITUTE  
NOTES TO THE FINANCIAL STATEMENTS  
YEAR ENDED 31ST MARCH 2025

10. DEBTORS

	2025	2024
	£	£
Loan Account:		
Swillington Sports and Social Club Limited	59,849	53,409
	59,849	53,409

11. INVESTMENT

	2025	2024
	£	£
Leeds Branch C. & I. Union Limited Share - at cost	1	1
	1	1

12. CASH BALANCES

	2025	2024
	£	£
Co-operative Bank: Current Account	67,565	85,141
Deposit Accounts	1	173
Steward's Bond Account	1,044	1,027
Cash in Hand: Treasurer	1,030	2,579
	69,640	88,920
Section Accounts Cash at Bank:		
Bowling Section (1)	1,978	2,700
Darts and Dominoes Section (2)	-	286
Saints AFC Section (3)	24,959	16,932
Ladies & Senior Citizens Section (4)	10,811	10,023
Rugby Section (5)	7,784	4,041
Members Section (6)	13,647	-
Snooker Section (7)	-	-
Golf Section (8)	-	50
Swillington MWAFC (Sunday) Section (9)	-	-
New Childrens Section (10)	1,154	1,672
Rounders Section (11)	-	-
Section Accounts Cash in Hand:		
Bowling Section (1)	782	553
Darts and Dominoes Section (2)	451	-
Saints AFC Section (3)	-	36
Ladies & Senior Citizens Section (4)	419	1,508
Rugby Section (5)	-	-
Members Section (6)	40	2,233
Snooker Section (7)	1,175	505
Golf Section (8)	50	-
Swillington MWAFC (Sunday) Section (9)	511	286
New Childrens Section (10)	93	65
	133,494	129,810

SWILLINGTON MINERS WELFARE SCHEME CLUB & INSTITUTE  
NOTES TO THE FINANCIAL STATEMENTS  
YEAR ENDED 31ST MARCH 2025

13. CREDITORS: Amounts Falling Due Within One Year

	2025	2024 (as restated)
	£	£
Other Creditors and Accruals	55,170	62,202
Steward's Bond	1,000	1,000
	56,170	63,202

14. ANALYSIS OF FUNDS

	<u>At 1 April</u> <u>2024 (as restated)</u>	<u>Income</u>	<u>Expenditure</u>	<u>At 31 March</u> <u>2025</u>
	£	£	£	£
<u>Unrestricted funds</u>	255,151	92,567	( 81,518)	266,200
<u>Restricted funds</u>				
Pavillion fund	290,501	-	( 17,088)	273,413
	545,652	92,567	( 98,606)	539,613

	<u>At 1 April</u> <u>2023 (as restated)</u>	<u>Income (as restated)</u>	<u>Expenditure (as restated)</u>	<u>At 31 March</u> <u>2024</u>
	£	£	£	£
<u>Unrestricted funds</u>	227,175	80,268	( 52,292)	255,151
<u>Restricted funds</u>				
Pavillion fund	307,589	-	( 17,088)	290,501
	534,764	80,268	( 69,380)	545,652

The Pavillion fund balance is made up of grants received by the charity towards the funding of the new pavillion, less depreciation charged against the asset to date.

SWILLINGTON MINERS WELFARE SCHEME CLUB & INSTITUTE  
NOTES TO THE FINANCIAL STATEMENTS  
YEAR ENDED 31ST MARCH 2025

15. ANALYSIS OF UNRESTRICTED FUNDS

	2025	2024 (as restated)
	£	£
Bowling Section (1)	2,760	3,253
Darts and Dominoes Section (2)	451	286
Saints AFC Section (3)	24,959	16,968
Ladies & Senior Citizens Section (4)	11,230	11,531
Rugby Section (5)	7,784	4,041
Members Section (6)	13,687	2,233
Snooker Section (7)	1,175	505
Golf Section (8)	50	50
Swillington MWAFC (Sunday) Section (9)	511	286
New Childrens Section (10)	1,247	1,737
	63,854	40,890
 Main Fund	 202,346	 214,261
	266,200	255,151

16. RELATED PARTY TRANSACTIONS

The club is controlled by the committee on behalf of the members. The charity received rent of £6,500 (2024: £9,000) from Swillington Sports and Social Club Limited for the use of its premises.

The charity donated £20,000 (2024: £nil) to Swillington Sports and Social Club Limited during the year as a contribution towards the cost of installing new floodlights.

The charity received £15,000 (2024: £nil) from Swillington Sports and Social Club Limited during the year as contributions towards the cost of a new car park.

SWILLINGTON MINERS WELFARE SCHEME CLUB & INSTITUTE  
NOTES TO THE FINANCIAL STATEMENTS  
YEAR ENDED 31ST MARCH 2025

17. PRIOR YEAR RESTATEMENT

The comparative figures in these accounts have been restated to correct the deferral of grant income received prior to 1 April 2023 to fund the construction of a new pavillion. The trustees consider that the SORP income recognition criteria was fulfilled upon receipt and the funding should have been held in a restricted fund until spent. Depreciation of the pavillion is now being charged against this restricted fund.

Summary of the prior year accounting impact

	Unrestricted funds	Restricted funds	Total funds
	£	£	£
<b>Fund balances at 1 April 2023</b>			
As previously stated	186,834	-	186,834
Reversal of deferral of grant income	347,930		347,930
Restriction of grant income	( 366,242)	366,242	-
Allocation of Pavillion depreciation to restricted funds	34,176	( 34,176)	-
Allocation of non-capital Pavillion expenditure to restricted funds	24,477	( 24,477)	-
As restated	<u>227,175</u>	<u>307,589</u>	<u>534,764</u>
<b>Fund balances at 1 April 2024</b>			
As previously stated	216,034	-	216,034
Effects of adjustments at 1 April 2023	40,341	307,589	347,930
Grant income now recognised in previous periods	( 18,312)	-	( 18,312)
Allocation of Pavillion depreciation to restricted funds	17,088	( 17,088)	-
	<u>255,151</u>	<u>290,501</u>	<u>545,652</u>

SWILLINGTON MINERS WELFARE SCHEME CLUB & INSTITUTE  
SCHEDULE 1 BOWLS SECTION  
STATEMENT OF ACCOUNTS FOR THE PERIOD ENDED 31ST MARCH 2025

<u>INCOME</u>		<u>EXPENDITURE</u>	
Cash at Bank 31st March 2024	2,700	Cas Vets Fees	92
Cash in Hand 31st March 2024	553	N/East Fees	55
Members Fees	550	Barkston Ash Fees	246
Refreshments	1,809	Yorkshire Fees	103
Green Fees	1,140	Tadcaster Fees	75
CAS. Vets Prize Money	90	Green Costs	490
B/A Division Winner	200	Club Competition	275
Competition Entries	145	Club Average Winners	315
		Competition Entries	145
		West Riding/Spen Valley	76
		Stationery	355
		B/A Presentation	110
		Contrib/New Mower	2,000
		Leeds Federation	90
		Cash in Hand 31st March 2025	782
		Cash at Bank 31st March 2025	1,978
	<u>7,187</u>		<u>7,187</u>

SWILLINGTON MINERS WELFARE SCHEME CLUB & INSTITUTE  
SCHEDULE 2 DARTS AND DOMINOES SECTION  
STATEMENT OF ACCOUNTS FOR THE YEAR ENDED 31ST MARCH 2025

<u>INCOME</u>		<u>EXPENDITURE</u>	
Cash in Hand 31st March 2024	286	League Meetings	235
Raffles	187	Refreshments	680
Part-Refreshments	210	Transport to Matches	110
Members Subs	743		
League Winnings	50	Cash in Hand 31st March 2025	451
	<u>1,476</u>		<u>1,476</u>

SCHEDULE 3 SWILLINGTON SAINTS AFC  
STATEMENT OF ACCOUNTS FOR THE YEAR ENDED 31ST MARCH 2025

<u>INCOME</u>		<u>EXPENDITURE</u>	
Cash in Bank 31st March 2024	16,841	Website	250
Sponsorship	10,933	Trophies	2,981
Bonus Ball Game	4,418	Equipment	11,847
Subs	25,931	Kit	19,901
Signing-On-Fee	5,850	School Hire	1,841
Merchandise Sales	430	Bonus Ball Game	2,450
Fines	1,191	Ref Fees	2,748
Equipment Grant	2,160	Fines	2,754
Christmas Raffle	2,263	Washing	600
Gala	17,152	Food	680
		Training/DBS Checks	1,900
		Gala	9,688
		League Fees/Insurance	3,122
		Floodlights	1,450
		Cash at Bank 31st March 2025	24,959
	<u>87,170</u>		<u>87,170</u>

SWILLINGTON MINERS WELFARE SCHEME CLUB & INSTITUTE  
SCHEDULE 4 LADIES SECTION  
STATEMENT OF ACCOUNTS FOR THE YEAR ENDED 31ST MARCH 2025

<u>INCOME</u>		<u>EXPENDITURE</u>	
Cash in Hand 31st March 2024	1,508	Catering	650
Cash at Bank 31st March 2024	10,023	Bonus/ Draw Outs	3,256
Bingo	4,489	Bus Trips 2024	1,040
Raffle	2,053	Trip Money	1,165
Memberships	2,281	Prizes/ Gifts/ Draws	380
Trip - Raffle & Bingo	287	Christmas Members 2024	900
Christmas - Raffle	180	Banked with Club 31st March 2025	2,200
		Cash in Hand 31st March 2025	419
		Cash at Bank 31st March 2025	10,811
	<u>20,821</u>		<u>20,821</u>

SCHEDULE 5 RUGBY LEAGUE SECTION  
STATEMENT OF ACCOUNTS FOR THE YEAR ENDED 31ST MARCH 2025

<u>INCOME</u>		<u>EXPENDITURE</u>	
Cash at Bank 31st March 2024	4,041	Courses/Education	1,100
Giant's Subs	835	Match Day Shop Stock/ Food	270
U6's Subs	1,490	Fund Raising Starter	36
U7's Subs	1,630	Professional Services/ Fees	100
U8's Subs	930	League Fees	153
U9's Subs	760	Kit/Teamwear	11,196
SEN Subs	565	First Aid	83
Sponsorship	3,250	Training Equipment	1,490
Other Fundraising	3,456	Rhinos Subsidy	1,096
Swilly Gala Fundraising	5,558	Rhinos Deposit	500
Kit/Teamwear	3,336	Swilly Gala Costs	2,295
Prof Game Support	1,671	Other Gala Costs	40
Rhinos Deposit	445	Prof Game Support	764
Bank Interest	13	Presentation Evening	1,475
Balance Transfer	6,271	Club Social Event Costs	1,193
Bonus Ball Deposits	612	Balance Transfer	4,700
		General Club Costs	54
		Professional Game Tickets	335
		Charity Donation	200
		Cash at Bank 31st March 2025	7,784
	<u>34,862</u>		<u>34,862</u>

SWILLINGTON MINERS WELFARE SCHEME CLUB & INSTITUTE  
SCHEDULE 6 MEMBERS SECTION  
STATEMENT OF ACCOUNTS FOR THE YEAR ENDED 31ST MARCH 2025

<u>INCOME</u>		<u>EXPENDITURE</u>	
Cash in Hand 31st March 2024	2,233	Catering	1,200
Bingo	10,836	Members Nights	2,322
Other Income	3,800	Operational Costs	217
Forecast	708	Xmas Decorations	150
		Cash in Hand 31st March 2025	40
		Cash at Bank 31st March 2025	13,647
	<u>17,577</u>		<u>17,577</u>

SCHEDULE 7 SNOOKER SECTION  
STATEMENT OF ACCOUNTS FOR THE YEAR ENDED 31ST MARCH 2025

<u>INCOME</u>		<u>EXPENDITURE</u>	
Cash in Hand 31st March 2024	505	Prize Money Paid Out	2,080
Bonus Ball Weekly Draw	3,068	Snooker Prize Money	140
		Food for Presentation Nights	178
		Cash in Hand 31st March 2025	1,175
	<u>3,573</u>		<u>3,573</u>

SWILLINGTON MINERS WELFARE SCHEME CLUB & INSTITUTE  
SCHEDULE 8 GOLF SECTION  
STATEMENT OF ACCOUNTS FOR THE YEAR ENDED 31ST MARCH 2025

<u>INCOME</u>		<u>EXPENDITURE</u>	
Cash in Hand 31st March 2024	50	Cash in Hand 31st March 2025	50
	<u>50</u>		<u>50</u>

SCHEDULE 9 SWILLINGTON WELFARE AFC  
(LEEDS COMBINATION SUNDAY LEAGUE)  
STATEMENT OF ACCOUNTS FOR THE YEAR ENDED 31ST MARCH 2025

<u>INCOME</u>		<u>EXPENDITURE</u>	
Cash in Hand 31st March 2024	286	Affiliation Fee	97
Cubic Gas Sponsorship	650	Cup Entry	125
Green Oval	800	League Entry	126
Sign-on Fees	575	Training Kit Order	1,650
Pre Season Subs	78	Pre-Season Pitch Booking	110
Pitch Contribution	75	Balls and Bag	88
Games Week Subs	1,430	Referees	779
		Kit Wash	408
		Cash in Hand 31st March 2025	511
	<u>3,894</u>		<u>3,894</u>

SWILLINGTON MINERS WELFARE SCHEME  
SCHEDULE 10 CHILDRENS SECTION  
STATEMENT OF ACCOUNTS FOR THE YEAR ENDED 31ST MARCH 2025

<u>INCOME</u>		<u>EXPENDITURE</u>	
Cash in Hand 31st March 2024	65	Christmas 2024	633
Cash at Bank 31st March 2024	1,672	Halloween 2024	50
Halloween 2024	417	Easter 2024	434
Easter 2024	134	Other Costs	139
Panto 2025	150		
Other Revenue	65	Cash in Hand 31st March 2025	93
		Cash at Bank 31st March 2025	1,154
	<u>2,503</u>		<u>2,503</u>

SWILLINGTON MINERS WELFARE SCHEME  
SCHEDULE 11 ROUNDERS SECTION  
STATEMENT OF ACCOUNTS FOR THE YEAR ENDED 31ST MARCH 2025

<u>INCOME</u>		<u>EXPENDITURE</u>	
Cash in Hand 31st March 2024	613	Umpires	260
Subscriptions	515	Presentation	90
		Presentation Raffle	17
		Trophies	60
		Drig Raffle	6
		Cash in Hand 31st March 2025	695
	<u>1,128</u>		<u>1,128</u>

**SWILLINGTON MINERS' WELFARE INSTITUTE AND RECREATION GROUND**

England & Wales - Charity number 523963

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# Accounts

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**SWILLINGTON MINERS WELFARE SCHEME CLUB & INSTITUTE**

**REPORT AND FINANCIAL STATEMENTS**

**YEAR ENDED 31ST MARCH 2024**

Charity Commission Reference Number 523963

SWILLINGTON MINERS WELFARE SCHEME CLUB & INSTITUTE

WAKEFIELD ROAD SWILLINGTON

FOR THE YEAR ENDED 31ST MARCH 2024

The management committee have pleasure in presenting the balance sheet as at 31st March 2024, duly certified by the auditors and accounts for the year ending on that date. The committee take this opportunity to thank all members for their support of the club during the year and all the staff for their services throughout the year.

COMMITTEE ATTENDANCE

	<u>Possible</u>	<u>Actual</u>
L Palmer (Deceased)	8	5
K Smith (Trustee)	19	18
D Alderson (Trustee)	19	10
S Conlon (Trustee)	19	15
P Grainge (Trustee)	16	15
J Knowles (Trustee)	15	12
P Grainge	3	3
M Jubb	19	18
D Godley	19	17
J Knowles	4	3
D Bell	19	16
G Field ( Resigned )	7	4
C Burkett	12	10
J Browning	19	16
A Scolah (Resigned)	14	14
A Sharp	19	17
N Sharp	19	19
S Outhwaite (Resigned)	14	8
H Wormersley	9	3
P Smith (Treasurer)	19	18
M Turnbull ( Secretary)	19	19

SWILLINGTON MINERS WELFARE SCHEME CLUB & INSTITUTE  
REPORT AND FINANCIAL STATEMENTS

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## SWILLINGTON MINERS WELFARE SCHEME CLUB & INSTITUTE

### STATEMENT OF TRUSTEE'S RESPONSIBILITIES

The trustees are responsible for preparing the trustees' report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards including Financial Reporting Standard 102: The Financial Reporting Standard applicable in the UK (United Kingdom Generally Accepted Accounting Practice).

The 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 state of affairs of the charity and of the incoming resources and application of resources of the charity for that period. In preparing these financial statements, the trustees are required to:

- (a) select suitable accounting policies and then apply them consistently;
- (b) observe the methods and principles in the Charities SORP;
- (c) make judgements and accounting estimates that are reasonable and prudent;
- (d) state whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements, and
- (e) 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 responsible for keeping sufficient accounting records that disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Charities Act 2011, the Charity (Accounts and Reports) Regulations 2008 and the provisions of the trust deed. 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.

SWILLINGTON MINERS WELFARE SCHEME CLUB & INSTITUTE

REPORT OF THE COMMITTEE

FOR THE YEAR ENDED 31ST MARCH 2024

The committee present their report along with the financial statements of the charity for the year ended 31st March 2024.

These financial statements have been prepared in accordance with the Charity's accounting policies and the Charities Act 2011 and Accounting and Reporting by Charities: Statement of Recommended Practice applicable to Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK (FRS102).

1. Principal Activities and Business Review

The principle activity is that of the provision of Social Facilities for the Members.

There were no significant changes in the operation of the Scheme's business during the period under review. In the opinion of the Committee the Scheme was in a satisfactory position at 31st March 2024.

2. Results

The trading results for the year, the Scheme's financial position and the amounts transferred to the reserve are shown in the attached financial statements.

3. Committee

The following members served on the Committee during the year:

L Palmer	D Godley	J Knowles	J Browning	S Outhwaite
S Conlon	P Grainge	A Sharp	M Turnbull	P Smith
K Smith	M Jubb	G Field	A Scolah	H Wormersley
D Alderson	C Burkett	D Bell	N Sharp	

This report was approved and authorised for issue by the Committee on 15th August 2024 and signed on their behalf by:

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M Turnbull  
Secretary

INDEPENDENT AUDITOR'S REPORT  
TO THE TRUSTEES OF  
SWILLINGTON MINERS WELFARE SCHEME CLUB & INSTITUTE

Opinion

We have audited the financial statements of Swillington Miners Welfare Scheme Club & Institute ("the Charity") for the year ended 31st March 2024 which comprises pages 8 to 22. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102: The Financial Reporting Standard applicable in the UK (United Kingdom Generally Accepted Accounting Practice).

In our opinion, the financial statements:

- (a) give a true and fair view of the state of the Charity' affairs as at 31st March 2024 and of its income and expenditure for the year then ended;
- (b) have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice;
- (c) have been prepared in accordance with the requirements of the Charities Act 2011.

Basis for opinion

We have conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the Auditor's responsibilities for the audit of the financial statements section of our report. We are independent of the Charity in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Conclusions relating to going concern

In Auditing the financial statements, we have concluded that the trustees' use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that that, individually or collectively, may cast significant doubt on the Charity's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the directors with respect to going concern are described in the relevant sections of this report.

INDEPENDENT AUDITOR'S REPORT  
TO THE TRUSTEES OF  
SWILLINGTON MINERS WELFARE SCHEME CLUB & INSTITUTE

Other information

The trustees are responsible for the other information. The other information comprises the information included in the annual report other than the financial statements and our auditor's report thereon. Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether there is a material misstatement in the financial statements or a material misstatement of the other information. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

Opinions on other matters prescribed by Companies Act 2006

In our opinion, based on the work undertaken in the course of the audit:

- the information given in the trustees' report (incorporating the strategic report and the directors' report) for the financial year for which the financial Statements are prepared is consistent with the financial statements; and
- the trustees' report (incorporating the strategic report and the directors' report) have been prepared in accordance with applicable legal requirements)

Matters on which we are required to report by exception

In the light of the knowledge and understanding of the Charity and its environment obtained in the course of the audit, we have not identified material misstatements in the Trustees' Annual Report (including strategic report)

We have nothing to report in respect of the following matters in relation to which the Charities Act 2011 requires us to report to you if, in our opinion:

- adequate accounting records have not been kept or returns adequate for our audit have not been received from branches not visited by us, or;
- the financial statements are not in agreement with the accounting records and returns; or
- certain disclosures of trustees' remuneration specified by law are not made; or
- we have not received all the information and explanations we require for our audit.

INDEPENDENT AUDITOR'S REPORT  
TO THE TRUSTEES OF  
SWILLINGTON MINERS WELFARE SCHEME CLUB & INSTITUTE

Responsibilities of the trustees

As explained more fully in the trustees' responsibilities statement set out on page 1, the trustees are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as they determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the trustees are responsible for assessing the Charity's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the trustees either intend to liquidate the Charity or to cease operations, or have no realistic alternative but to do so.

Our responsibilities for the audit of the financial statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

Irregularities, including fraud, are instances of non-compliance with laws & regulations. We design procedures in line with our responsibilities, outlined above, to detect material misstatements in respect of irregularities, including fraud. The extent to which our procedures are capable of detecting irregularities, including fraud is detailed below:

Our approach to identifying and assessing the risk of material misstatement in respect of irregularities, including fraud and non-compliance with laws and regulations, was as follows:

- the engagement partner ensured that the engagement team collectively had the appropriate competence, capabilities and skills to identify or recognise non-compliance with applicable laws and regulations;
- we identified the laws and regulations applicable to the company through discussions with directors and other management, and from our commercial knowledge and experience of the sector;
- we focussed on specific laws and regulations which considered may have a direct material effect on the financial statements or the operations of the company, including the Companies Act 2006, taxation legislation, data protection, anti-bribery, employment, environmental, and health & safety legislation.
- we assessed the extent of compliance with the laws and regulations identified above through making enquiries of management and inspecting legal correspondence; and
- identified laws & regulations were communicated within the audit team regularly and the team remained alert to instances of non-compliance throughout the audit.

INDEPENDENT AUDITOR'S REPORT  
TO THE TRUSTEES OF  
SWILLINGTON MINERS WELFARE SCHEME CLUB & INSTITUTE

Our responsibilities for the audit of the financial statements (continued)

We assessed the susceptibility of the company's financial statements to material misstatement, including obtaining an understanding of how fraud might occur, by:

- making enquiries of management as to where they considered there was a susceptibility to fraud, their knowledge of actual, suspected and alleged fraud; and
- considering the internal controls in place to mitigate risks of fraud and non-compliance with laws & regulations.

To address the risk of fraud through management bias and override of controls, we:

- performed analytical procedures to identify any unusual or unexpected relationships;
- tested journal entries to identify unusual transactions;
- assessed whether judgements and assumptions made in determining the accounting estimates set out in note 3 and where indicative of potential bias; and
- investigated the rationale behind significant or unusual transactions.

In response to the risk of irregularities and non-compliance with laws and regulations, we designed procedures which included, but were not limited to:

- agreeing financial statement disclosures to underlying supporting documentation;
- reading the minutes of meetings of those charged with governance;
- enquiring of management as to actual and potential litigation and claims; and
- reviewing correspondence with HMRC, relevant regulators including the Health and Safety Executive, and the company's legal advisors.

There are inherent limitations in our audit procedures described above. The more removed that laws and regulations are from financial transactions, the less likely it is that we would become aware of non-compliance. Auditing standards also limit the audit procedures required to identify non-compliance with laws and regulations to enquiry of the directors and other management and the inspection of regulatory and legal correspondence, if any.

Material misstatements that arise due to fraud can be harder to detect than those that arise from error as they may involve deliberate concealment or collusion.

A further description of our responsibilities for the audit of the financial statements is located on the financial reporting council's website at: [www.frc.org.uk/auditorsresponsibilities](http://www.frc.org.uk/auditorsresponsibilities). This description forms part of our auditor's report.

INDEPENDENT AUDITOR'S REPORT  
TO THE TRUSTEES OF  
SWILLINGTON MINERS WELFARE SCHEME CLUB & INSTITUTE

**Users of our report**

This report is made solely to the Charity's trustees, as a body, in accordance with Section 144 of the Charities Act 2011 and the regulations made under Section 154 of that Act. Our audit work has been undertaken so that we might state to the Charity's trustees those matters we are required to state to them in an auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the Charity's trustees as a body, for our audit work, for this report, or for the opinions we have formed.

**Walter Dawson & Son**  
Chartered Accountants & Statutory Auditor  
First Floor, Unit 12  
Longbow Close  
Bradley  
HD2 1GQ

15th August 2024

SWILLINGTON MINERS WELFARE SCHEME CLUB & INSTITUTE  
INCOME AND EXPENDITURE ACCOUNT  
FOR THE YEAR ENDED 31ST MARCH 2024

	<u>Note</u>	<u>2024</u>	<u>2023</u>
		£	£
Sundry Income	5	88,507	57,683
Operating and Administration Costs	6	<u>( 69,380)</u>	<u>( 65,755)</u>
		19,127	( 8,072)
Grants and Donation from Sections		-	-
Surplus/(Deficit) in Section Accounts	7	<u>10,073</u>	<u>7,552</u>
<u>Surplus/(Deficit) for the Year</u>		<u><u>29,200</u></u>	<u><u>( 520)</u></u>

All the activities undertaken by the club were continuing activities.

SWILLINGTON MINERS WELFARE SCHEME CLUB & INSTITUTE  
BALANCE SHEET AS AT 31ST MARCH 2024

		<u>2024</u>		<u>2023</u>	
	<u>Notes</u>	£	£	£	£
<u>FIXED ASSETS</u>					
Tangible Assets	8		425,634		456,211
<u>CURRENT ASSETS</u>					
Debtors	9	53,409		37,847	
Investments	10	1		1	
Cash Balances	11	129,810		110,286	
		183,220		148,134	
<u>CREDITORS: Amounts Falling Due Within One Year</u>					
	12	( 81,514)		( 87,892)	
 <u>NET CURRENT ASSETS</u>					
			101,706		60,242
 <u>TOTAL ASSETS LESS CURRENT LIABILITIES</u>					
			527,340		516,453
 <u>CREDITORS: Amounts Falling Due After More Than One Year</u>					
			( 311,306)		( 329,619)
			216,034		186,834
 <u>FINANCED BY</u>					
Unrestricted Funds	14		216,034		186,834

The financial statements were approved and authorised for issue by the Trustees on 15th August 2024 and signed on their behalf by:

P Grainge

D Alderson

K Smith

SWILLINGTON MINERS WELFARE SCHEME CLUB & INSTITUTE  
STATEMENT OF CHANGES IN EQUITY  
FOR THE YEAR ENDED 31ST MARCH 2024

	Unrestricted Funds	Total Equity
	£	£
Balance at 1st April 2022	187,354	187,354
Deficit for the Year	( 520)	( 520)
Balance at 31st March 2023	186,834	186,834
Surplus for the Year	29,200	29,200
Balance at 31st March 2024	216,034	216,034

SWILLINGTON MINERS WELFARE SCHEME CLUB & INSTITUTE  
NOTES TO THE FINANCIAL STATEMENTS  
YEAR ENDED 31ST MARCH 2024

1. STATUTORY INFORMATION

Swillington Miners Welfare Scheme Club & Institute is a charity domiciled in England and Wales, registration number 523963. The principal place of business is 9 Wakefield Road, Swillington, LS26 8DT.

2. COMPLIANCE WITH ACCOUNTING STANDARDS

The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Charities Act 2011.

3. ACCOUNTING POLICIES

The financial statements have been prepared under the historical cost convention.

The presentation currency is sterling.

The particular accounting policies adopted are as follows:

(a) Tangible Fixed Assets

Depreciation is provided on a straight line or reducing balance basis over the expected useful lives of each category of tangible fixed assets:

Club Alterations and Improvements	10% per annum on cost
Freehold Buildings	2% & 5% per annum on cost
Equipment, Fixtures and Fittings	10% per annum on written down value

Freehold Land and the Laying Out of the Sports Ground are not depreciated.

(b). Cashflow Statement

The club has taken advantage of the exemption provided by Financial Reporting Standard No 102 and has not prepared a cashflow statement.

SWILLINGTON MINERS WELFARE SCHEME CLUB & INSTITUTE  
NOTES TO THE FINANCIAL STATEMENTS  
YEAR ENDED 31ST MARCH 2024

(c). Taxation

As the Scheme is a Registered Charity it is not liable to Corporation Tax on its trading profits or investment income.

3. ACCOUNTING POLICIES (continued)

(d). Section Accounts

The Section Accounts incorporated in these financial statements all have year ends which do not necessarily coincide with that of the Scheme. Each Section has its own year end and the figures represent the years activities ending within the Schemes own current financial period.

(e) Investments

Investments comprise unquoted equity instruments.

The unquoted equity instruments are measured at cost.

(f) Government Grants

Grants receivable in relation to profit and loss expenditure are credited to the profit and loss account in the year for which they relate.

4. TURNOVER

Turnover for the year was £88,507 (2023: £57,683) and represents the cash received for the sale of goods and services provided during the year.

5. SUNDRY INCOME

	<u>2024</u>	<u>2023</u>
	£	£
Subscriptions, Pass Cards	15,036	11,394
Hire of Hall and Grounds	7,410	3,669
Members Efforts, Bingo etc	22,680	17,500
Sundry Donations	11,993	4,399
Rental Income	13,069	23,645
Interest Received	7	7
Grant Income	18,312	18,312
Release of 2022 Grant Income	-	( 21,243)
	<u>88,507</u>	<u>57,683</u>

SWILLINGTON MINERS WELFARE SCHEME CLUB & INSTITUTE  
NOTES TO THE FINANCIAL STATEMENTS  
YEAR ENDED 31ST MARCH 2024

6. OPERATING AND ADMINISTRATION COSTS

	2024	2023
	£	£
Wages and Salaries (See 6a below)	8,035	8,184
Other Costs (See 6b below)	61,345	57,571
	69,380	65,755

6a. Wages and Salaries

	2024	2023
		£
Groundsman	8,035	8,184
	8,035	8,184

6b. Other Costs

	2024	2023
	£	£
Audit and Accountancy	1,320	1,200
Rates and Water	1,454	748
Bank Charges	115	175
Printing, Postage and Stationery	1,583	370
Donations	-	500
Members Free Draws	-	290
Members Refreshments and Concessions	335	-
Depreciation	30,578	31,140
Maintenance and Upkeep of Grounds and Equipment	11,620	15,172
Repairs and Renewals	10,145	-
Miscellaneous Expenses	2,556	2,305
Club Lotto Winnings	3,451	5,671
Sundry Expenses	1,105	-
Legal Fees	( 2,917)	-
	61,345	57,571

SWILLINGTON MINERS WELFARE SCHEME CLUB & INSTITUTE  
NOTES TO THE FINANCIAL STATEMENTS  
YEAR ENDED 31ST MARCH 2024

7. SURPLUS/(DEFICIT) IN SECTION ACCOUNTS

		2024	2023
		£	£
	<u>Schedule</u>		
Senior Citizens Section		-	-
Bowling Section	1	321	261
Darts and Dominoes Section	2	( 358)	176
Saints AFC Section	3	7,842	( 353)
Ladies Section	4	4,213	2,184
Rugby Section	5	( 182)	2,593
Members Section	6	( 2,444)	1,379
Snooker Section	7	196	( 10)
Golf Section	8	-	-
Swillington MWAFC (Sunday) Section	9	35	35
New Children's Section	10	450	1,287
		<u>10,073</u>	<u>7,552</u>

8. TANGIBLE FIXED ASSETS

	Freehold Land and Buildings	Laying Out of Sports Ground	Club Alterations & Improve- ments	Carried Forward
	£	£	£	£
<u>Cost:</u>				
As at 1st April 2023	434,370	19,208	68,750	522,328
Additions		-	-	-
As at 31st March 2024	<u>434,370</u>	<u>19,208</u>	<u>68,750</u>	<u>522,328</u>
<u>Depreciation:</u>				
As at 1st April 2023	54,909	-	61,875	116,784
Charge for Year	18,635	-	6,875	25,510
As at 31st March 2024	<u>73,544</u>	<u>-</u>	<u>68,750</u>	<u>142,294</u>
<u>Net Book Value:</u>				
As at 31st March 2024	<u>360,826</u>	<u>19,208</u>	<u>-</u>	<u>380,034</u>
As at 31st March 2023	<u>379,461</u>	<u>19,208</u>	<u>6,875</u>	<u>405,544</u>

SWILLINGTON MINERS WELFARE SCHEME CLUB & INSTITUTE  
NOTES TO THE FINANCIAL STATEMENTS  
YEAR ENDED 31ST MARCH 2024

8. TANGIBLE FIXED ASSETS (continued)

	Brought Forward	Equipment, Fixtures and Fittings	Total
	£	£	£
<u>Cost:</u>			
As at 1st April 2023	522,328	131,250	653,578
Additions	-	-	-
As at 31st March 2024	522,328	131,250	653,578
 <u>Depreciation:</u>			
As at 1st April 2023	116,784	80,583	197,367
Charge for Year	25,510	5,067	30,577
As at 31st March 2024	142,294	85,650	227,944
 <u>Net Book Value:</u>			
As at 31st March 2024	380,034	45,600	425,634
As at 31st March 2023	405,544	50,667	456,211

9. DEBTORS

	2024	2023
	£	£
<u>Loan Account:</u>		
Swillington Sports and Social Club Limited	53,409	37,847
	53,409	37,847

10. INVESTMENT

	2024	2023
	£	£
Leeds Branch C. & I. Union Limited Share - at cost	1	1
	1	1

SWILLINGTON MINERS WELFARE SCHEME CLUB & INSTITUTE  
NOTES TO THE FINANCIAL STATEMENTS  
YEAR ENDED 31ST MARCH 2024

11. CASH BALANCES

	<u>2024</u>	<u>2023</u>
	£	£
Co-operative Bank: Current Account	85,141	76,468
Deposit Accounts	173	173
Steward's Bond Account	1,027	1,020
Cash in Hand: Treasurer	2,579	1,807
	<u>88,920</u>	<u>79,468</u>
Section Accounts Cash at Bank:		
Bowling Section (1)	2,700	2,540
Darts and Dominoes Section (2)	286	-
Saints AFC Section (3)	16,932	9,091
Ladies & Senior Citizens Section (4)	10,023	5,311
Rugby Section (5)	4,041	4,223
Members Section (6)	-	-
Snooker Section (7)	-	-
Golf Section (8)	50	50
Swillington MWAFC (Sunday) Section (9)	-	-
New Childrens Section (10)	1,672	1,254
Section Accounts Cash in Hand:		
Bowling Section (1)	553	392
Darts and Dominoes Section (2)	-	644
Saints AFC Section (3)	36	36
Ladies & Senior Citizens Section (4)	1,508	2,007
Rugby Section (5)	-	-
Members Section (6)	2,233	4,677
Snooker Section (7)	505	309
Golf Section (8)	-	-
Swillington MWAFC (Sunday) Section (9)	286	251
New Childrens Section (10)	65	33
	<u>129,810</u>	<u>110,286</u>

SWILLINGTON MINERS WELFARE SCHEME CLUB & INSTITUTE  
NOTES TO THE FINANCIAL STATEMENTS  
YEAR ENDED 31ST MARCH 2024

12. CREDITORS: Amounts Falling Due Within One Year

	<u>2024</u>	<u>2023</u>
	£	£
Other Creditors and Accruals	62,202	68,580
Steward's Bond	1,000	1,000
Pavillion Grant Monies	18,312	18,312
	<u>81,514</u>	<u>87,892</u>

13. CREDITORS: Amounts Falling Due After More Than One Year

	<u>2024</u>	<u>2023</u>
	£	£
Pavillion Grant Monies	311,306	329,619
	<u>311,306</u>	<u>329,619</u>

13. RELATED PARTY TRANSACTIONS

The club is controlled by the committee on behalf of the members. The club received rent of £9,000 (2022: £18,000) from Swillington Sports and Social Club Limited for the use of its premises.

14. ANALYSIS OF UNRESTRICTED FUNDS

	<u>2024</u>	<u>2023</u>
	£	£
Bowling Section (1)	3,253	2,932
Darts and Dominoes Section (2)	286	644
Saints AFC Section (3)	16,968	9,127
Ladies & Senior Citizens Section (4)	11,531	7,318
Rugby Section (5)	4,041	4,223
Members Section (6)	2,233	4,677
Snooker Section (7)	505	309
Golf Section (8)	50	50
Swillington MWAFC (Sunday) Section (9)	286	251
New Childrens Section (10)	1,737	1,287
	<u>40,890</u>	<u>30,818</u>
Main Fund	175,144	156,016
	<u>216,034</u>	<u>186,834</u>

SWILLINGTON MINERS WELFARE SCHEME CLUB & INSTITUTE  
SCHEDULE 1 BOWLS SECTION  
STATEMENT OF ACCOUNTS FOR THE PERIOD ENDED 31ST DECEMBER 2023

<u>INCOME</u>		<u>EXPENDITURE</u>	
Cash at Bank 1st January 2023	2,540	Cas Vets Fees	96
Cash in Hand 1st January 2023	392	N/East Fees	55
Members Fees	340	Crossgates Fees	16
Refreshments	764	Barkston Ash Fees	148
Green Fees	988	Yorkshire Fees	83
Spen Valley Runners up	75	BCGBA Fees	15
Richardson Cup	100	Tadcaster Fees	75
B/A Div Winners	100	Green Costs	700
B/A Div 2 Runners up	50	Club Competition	150
		Club Average Winners	245
		Equipment	142
		Competition Entries	220
		West Riding/Spen League	151
		Cash in Hand 31st December 2023	553
		Cash at Bank 31st December 2023	2,700
	<u>5,349</u>		<u>5,349</u>

SWILLINGTON MINERS WELFARE SCHEME CLUB & INSTITUTE  
SCHEDULE 2 DARTS AND DOMINOES SECTION (SEASON 2022/2023)  
STATEMENT OF ACCOUNTS FOR THE YEAR ENDED 31ST MARCH 2024

<u>INCOME</u>		<u>EXPENDITURE</u>	
Cash at Bank 31st March 2023	-	League Meetings	239
Cash in Hand 31st March 2023	644	Refreshments	592
Raffles	86	Contribution to Shirts	339
Part-Refreshments	220	Transport to Matches	124
Members Subs	520	Cash in Hand 31st March 2024	-
Football Cards	110	Cash at Bank 31st March 2024	286
	<u>1,580</u>		<u>1,580</u>

SCHEDULE 3 SWILLINGTON SAINTS AFC  
STATEMENT OF ACCOUNTS FOR THE YEAR ENDED 31ST MARCH 2024

<u>INCOME</u>		<u>EXPENDITURE</u>	
Cash in Hand 1st June 2023	35	Affiliations Fees	2,337
Cash at Bank 1st June 2023	9,091	Bonus Ball Game	2,300
Fines Repaid	482	Players Fines	1,505
Player Training Wear	2,559	Referees	2,019
Football Cards	20	Equipment	5,083
Signing-On-Fee	4,730	Insurance	445
Sponsorship	9,503	Medical Supplies	152
Subs	18,621	Laundry	495
Tuck Shop	-	Kit	19,869
Bonus Ball Game	3,470	Refreshments	823
Gala	11,297	Kids Galas	3,612
Christmas Raffle	3,000	Christmas Raffle	600
		Travel Expenses	600
		Trophies	1,000
		Floodlights	5,000
		Cash in Hand 31st March 2024	36
		Cash at Bank 31st March 2024	16,932
	<u>62,808</u>		<u>62,808</u>

SWILLINGTON MINERS WELFARE SCHEME CLUB & INSTITUTE  
SCHEDULE 4 LADIES SECTION  
STATEMENT OF ACCOUNTS FOR THE YEAR ENDED 31ST MARCH 2024

<u>INCOME</u>		<u>EXPENDITURE</u>	
Cash in Hand 1st April 2023	2,007	Raffle Prizes	250
Cash at Bank 1st April 2023	5,311	Bonus/Draw Outs	1,855
Bingo	5,796	Bus Trip 23	600
Interest	-	Trip Money	850
Raffle	1,869	Easter Eggs 23	252
Memberships	2,055	Christmas Buffet 2023	600
Trip - Raffle	125	Christmas Members 2023	1,140
Christmas - Raffle	215	Coach Deposit 2024	100
		Bingo Callers	200
		Cash in Hand 31st March 2024	1,508
		Cash at Bank 31st March 2024	10,023
	<u>17,378</u>		<u>17,378</u>

SCHEDULE 5 RUGBY LEAGUE SECTION  
STATEMENT OF ACCOUNTS FOR THE YEAR ENDED 31ST MARCH 2024

<u>INCOME</u>		<u>EXPENDITURE</u>	
Opening Balance 1st April 2023	4,223	Club (RL) Fees	45
		Professional Services	112
Swilly Gala fundraising	2,742	First Aid	301
Giant's Subs	905	Training Equipment	3,043
Under 6's Subs	1,180	Rhinos Subsidy	218
Under 7's Subs	1,180	Shop Stock/Food	146
Kit/Teamwear	610	Kit/Teamwear	6,877
Sponsorship	4,135	Fund Raising Starter	276
Cash from Match day shop	16	Course/Education	760
Other Fundraising	3,383	Rhinos Deposit	750
Prof Game Support	3,020	Swilly Gala Costs	1,186
Rhinos Deposit	968	Other Gala Costs	194
Bank Interest	42	Prof Game Support	3016
		Presentation Evening	1,439
		Closing Balance 31st March 2024	4,041
	<u>22,404</u>		<u>22,404</u>

SWILLINGTON MINERS WELFARE SCHEME CLUB & INSTITUTE  
SCHEDULE 6 MEMBERS SECTION  
STATEMENT OF ACCOUNTS FOR THE YEAR ENDED 1ST JANUARY 2024

<u>INCOME</u>		<u>EXPENDITURE</u>	
Cash in Bank 1 January 2023	-	Raffle Prizes	210
Cash in Hand 1 January 2023	4,677	Easter 2024	300
Forecast	538	Christmas Prizes 2023	600
Bingo	2,117	Catering	1,700
1 to 90	-	Transport to Races	785
Raffles	233	Members Nights	1,900
Sweets/Teas/Coffees	163		
		Cash in Bank 1 January 2024	-
		Cash in Hand 1 January 2024	2,233
	<u>7,728</u>		<u>7,728</u>

SCHEDULE 7 SNOOKER SECTION  
STATEMENT OF ACCOUNTS FOR THE YEAR ENDED 31ST MARCH 2024

<u>INCOME</u>		<u>EXPENDITURE</u>	
Cash in Hand 31st March 2023	309	Trophies and League fees	175
Bonus Ball Weekly Draw	825	Presentation food	124
		Bonus Ball Weekly Payout	330
		Cash in Hand 31st March 2024	505
	<u>1,134</u>		<u>1,134</u>

SWILLINGTON MINERS WELFARE SCHEME CLUB & INSTITUTE  
SCHEDULE 8 GOLF SECTION  
STATEMENT OF ACCOUNTS FOR THE YEAR ENDED 31ST MARCH 2024

<u>INCOME</u>		<u>EXPENDITURE</u>	
Cash at Bank 1st March 2023	50	Cash at Bank 31st March 2024	50
	<u>50</u>		<u>50</u>

SCHEDULE 9 SWILLINGTON WELFARE AFC  
(LEEDS COMBINATION SUNDAY LEAGUE)  
STATEMENT OF ACCOUNTS FOR THE YEAR ENDED 31ST MARCH 2024

<u>INCOME</u>		<u>EXPENDITURE</u>	
Cash at Bank 30th March 2023		League Fees	175
Cash at Hand 30th March 2023	251	Players Registration	76
Football Cards		FA Registration Fee	97
Subs	1,583	Pitch Hire	110
Signing - On	575	Coach Hire	54
Sponsors - Cubic Gas	500	Kit Washing	410
- KSL Scaffolding	500	Referees	779
Grand Indian	400	Equipment	116
Regis Cemamics	550	Kit	2,062
		Refund	25
		Christmas Party	169
		Cash in Hand 31st March 2024	286
		Cash at Bank 31st March 2024	-
	<u>4,359</u>		<u>4,359</u>

SWILLINGTON MINERS WELFARE SCHEME  
SCHEDULE 10 NEW CHILDRENS SECTION  
STATEMENT OF ACCOUNTS FOR THE YEAR ENDED 31ST MARCH 2024

<u>INCOME</u>		<u>EXPENDITURE</u>	
Cash in Hand 1st April 2023	33	Christmas 2023	290
Cash at Bank 1st April 2023	1,254	Halloween 2024	50
Halloween 2023	333	Magician 2024	104
May Event 2023	58	Deposit Panto 2025	100
Panto 2024	338		
Easter 2024	253		
Bank Charge	12	Cash in Hand 31st March 2024	65
		Cash at Bank 31st March 2024	1,672
	<u>2,281</u>		<u>2,281</u>

**SWILLINGTON MINERS' WELFARE INSTITUTE AND RECREATION GROUND**

England & Wales - Charity number 523963

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# Accounts

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**SWILLINGTON MINERS WELFARE SCHEME CLUB & INSTITUTE**

**REPORT AND FINANCIAL STATEMENTS**

**YEAR ENDED 31ST MARCH 2023**

Charity Commission Reference Number 523963

SWILLINGTON MINERS WELFARE SCHEME CLUB & INSTITUTE

WAKEFIELD ROAD SWILLINGTON

FOR THE YEAR ENDED 31ST MARCH 2023

The management committee have pleasure in presenting the balance sheet as at 31st March 2023, duly certified by the auditors and accounts for the year ending on that date. The committee take this opportunity to thank all members for their support of the club during the year and all the staff for their services throughout the year.

COMMITTEE ATTENDANCE

	<u>Possible</u>	<u>Actual</u>
L Palmer (Trustee)	14	7
S Conlon (Trustee)	14	6
K Smith (Trustee)	14	14
D Alderson (Trustee)	14	12
M Turnbull (Secretary)	14	13
D Godley	14	14
C Burkett(Not re-elected)	10	10
P Grainge	14	13
M Jubb	14	9
J Knowles	14	10
G Field (Not re-elected)	10	8
D Bell	14	14
J Browning	14	13
N Sharp	4	4
A Scolah	14	12
S Outhwaite	4	3
A Sharp	10	7
M Dobson (Resigned)	4	0
G Dawson (Resigned)	13	0
P Smith (Treasurer)	14	14

SWILLINGTON MINERS WELFARE SCHEME CLUB & INSTITUTE  
REPORT AND FINANCIAL STATEMENTS

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SWILLINGTON MINERS WELFARE SCHEME CLUB & INSTITUTE

STATEMENT OF TRUSTEE'S RESPONSIBILITIES

The trustees are responsible for preparing the trustees' report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards including Financial Reporting Standard 102: The Financial Reporting Standard applicable in the UK (United Kingdom Generally Accepted Accounting Practice).

The 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 state of affairs of the charity and of the incoming resources and application of resources of the charity for that period. In preparing these financial statements, the trustees are required to:

- (a) select suitable accounting policies and then apply them consistently;
- (b) observe the methods and principles in the Charities SORP;
- (c) make judgements and accounting estimates that are reasonable and prudent;
- (d) state whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements, and
- (e) 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 responsible for keeping sufficient accounting records that disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Charities Act 2011, the Charity (Accounts and Reports) Regulations 2008 and the provisions of the trust deed. 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.

SWILLINGTON MINERS WELFARE SCHEME CLUB & INSTITUTE

REPORT OF THE COMMITTEE

FOR THE YEAR ENDED 31ST MARCH 2023

The committee present their report along with the financial statements of the charity for the year ended 31st March 2023.

These financial statements have been prepared in accordance with the Charity's accounting policies and the Charities Act 2011 and Accounting and Reporting by Charities: Statement of Recommended Practice applicable to Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK (FRS102).

1. Principal Activities and Business Review

The principle activity is that of the provision of Social Facilities for the Members.

There were no significant changes in the operation of the Scheme's business during the period under review. In the opinion of the Committee the Scheme was in a satisfactory position at 31st March 2023.

2. Results

The trading results for the year, the Scheme's financial position and the amounts transferred to the reserve are shown in the attached financial statements.

3. Committee

The following members served on the Committee during the year:

L Palmer	D Godley	J Knowles	J Browning	S Outhwaite
S Conlon	P Grainge	G Dawson	M Turnbull	P Smith
K Smith	M Jubb	G Field	A Scolah	M Dobson
D Alderson	C Burkett	D Bell	N Sharp	A Sharp

This report was approved and authorised for issue by the Committee on 17th July 2023 and signed on their behalf by:

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M Turnbull  
Secretary

INDEPENDENT AUDITOR'S REPORT  
TO THE TRUSTEES OF  
SWILLINGTON MINERS WELFARE SCHEME CLUB & INSTITUTE

Opinion

We have audited the financial statements of Swillington Miners Welfare Scheme Club & Institute ("the Charity") for the year ended 31st March 2023 which comprises pages 8 to 22. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102: The Financial Reporting Standard applicable in the UK (United Kingdom Generally Accepted Accounting Practice).

In our opinion, the financial statements:

- (a) give a true and fair view of the state of the Charity' affairs as at 31st March 2023 and of its income and expenditure for the year then ended;
- (b) have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice;
- (c) have been prepared in accordance with the requirements of the Charities Act 2011.

Basis for opinion

We have conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the Auditor's responsibilities for the audit of the financial statements section of our report. We are independent of the Charity in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Conclusions relating to going concern

In Auditing the financial statements, we have concluded that the trustees' use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that that, individually or collectively, may cast significant doubt on the Charity's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the directors with respect to going concern are described in the relevant sections of this report.

INDEPENDENT AUDITOR'S REPORT  
TO THE TRUSTEES OF  
SWILLINGTON MINERS WELFARE SCHEME CLUB & INSTITUTE

Other information

The trustees are responsible for the other information. The other information comprises the information included in the annual report other than the financial statements and our auditor's report thereon. Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether there is a material misstatement in the financial statements or a material misstatement of the other information. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

Opinions on other matters prescribed by Companies Act 2006

In our opinion, based on the work undertaken in the course of the audit:

- the information given in the trustees' report (incorporating the strategic report and the directors' report) for the financial year for which the financial Statements are prepared is consistent with the financial statements; and
- the trustees' report (incorporating the strategic report and the directors' report) have been prepared in accordance with applicable legal requirements)

Matters on which we are required to report by exception

In the light of the knowledge and understanding of the Charity and its environment obtained in the course of the audit, we have not identified material misstatements in the Trustees' Annual Report (including strategic report)

We have nothing to report in respect of the following matters in relation to which the Charities Act 2011 requires us to report to you if, in our opinion:

- adequate accounting records have not been kept or returns adequate for our audit have not been received from branches not visited by us, or;
- the financial statements are not in agreement with the accounting records and returns; or
- certain disclosures of trustees' remuneration specified by law are not made; or
- we have not received all the information and explanations we require for our audit.

INDEPENDENT AUDITOR'S REPORT  
TO THE TRUSTEES OF  
SWILLINGTON MINERS WELFARE SCHEME CLUB & INSTITUTE

Responsibilities of the trustees

As explained more fully in the trustees' responsibilities statement set out on page 1, the trustees are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as they determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the trustees are responsible for assessing the Charity's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the trustees either intend to liquidate the Charity or to cease operations, or have no realistic alternative but to do so.

Our responsibilities for the audit of the financial statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

Irregularities, including fraud, are instances of non-compliance with laws & regulations. We design procedures in line with our responsibilities, outlined above, to detect material misstatements in respect of irregularities, including fraud. The extent to which our procedures are capable of detecting irregularities, including fraud is detailed below:

Our approach is to identifying and assessing the risk of material misstatement in respect of irregularities, including fraud and non-compliance with laws and regulations, was as follows:

- competence, capabilities and skills to identify or recognise non-compliance with applicable laws and regulations;
- we identified the laws and regulations applicable to the company through discussions with directors and other management, and from our commercial knowledge and experience of the sector;
- we focussed on specific laws and regulations which considered may have a direct material effect on the financial statements or the operations of the company, including the Companies Act 2006, taxation legislation, data protection, anti-bribery, employment, environmental, and health & safety legislation.
- we assessed the extent of compliance with the laws and regulations identified above through making enquiries of management and inspecting legal correspondence; and
- identified laws & regulations were communicated within the audit team regularly and the team remained alert to instances of non-compliance throughout the audit.

INDEPENDENT AUDITOR'S REPORT  
TO THE TRUSTEES OF  
SWILLINGTON MINERS WELFARE SCHEME CLUB & INSTITUTE

Our responsibilities for the audit of the financial statements (continued)

We assessed the susceptibility of the company's financial statements to material misstatement, including obtaining an understanding of how fraud might occur, by:

- making enquiries of management as to where they considered there was a susceptibility to fraud, their knowledge of actual, suspected and alleged fraud; and
- considering the internal controls in place to mitigate risks of fraud and non-compliance with laws & regulations.

To address the risk of fraud through management bias and override of controls, we:

- performed analytical procedures to identify any unusual or unexpected relationships;
- tested journal entries to identify unusual transactions;
- assessed whether judgements and assumptions made in determining the accounting estimates set out in note 3 and where indicative of potential bias; and
- investigated the rationale behind significant or unusual transactions.

In response to the risk of irregularities and non-compliance with laws and regulations, we designed procedures which included, but were not limited to:

- agreeing financial statement disclosures to underlying supporting documentation;
- reading the minutes of meetings of those charged with governance;
- enquiring of management as to actual and potential litigation and claims; and
- reviewing correspondence with HMRC, relevant regulators including the Health and Safety Executive, and the company's legal advisors.

There are inherent limitations in our audit procedures described above. The more removed that laws and regulations are from financial transactions, the less likely it is that we would become aware of non-compliance. Auditing standards also limit the audit procedures required to identify non-compliance with laws and regulations to enquiry of the directors and other management and the inspection of regulatory and legal correspondence, if any.

Material misstatements that arise due to fraud can be harder to detect than those that arise from error as they may involve deliberate concealment or collusion.

A further description of our responsibilities for the audit of the financial statements is located on the financial reporting council's website at: [www.frc.org.uk/auditorsresponsibilities](http://www.frc.org.uk/auditorsresponsibilities). This description forms part of our auditor's report.

INDEPENDENT AUDITOR'S REPORT  
TO THE TRUSTEES OF  
SWILLINGTON MINERS WELFARE SCHEME CLUB & INSTITUTE

**Users of our report**

This report is made solely to the Charity's trustees, as a body, in accordance with Section 144 of the Charities Act 2011 and the regulations made under Section 154 of that Act. Our audit work has been undertaken so that we might state to the Charity's trustees those matters we are required to state to them in an auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the Charity's trustees as a body, for our audit work, for this report, or for the opinions we have formed.

**Walter Dawson & Son**  
Chartered Accountants & Statutory Auditor  
First Floor, Unit 12  
Longbow Close  
Bradley  
HD2 1GQ

17th July 2023

SWILLINGTON MINERS WELFARE SCHEME CLUB & INSTITUTE  
INCOME AND EXPENDITURE ACCOUNT  
FOR THE YEAR ENDED 31ST MARCH 2023

	<u>Note</u>	<u>2023</u>	<u>2022</u>
		£	£
Sundry Income	5	57,683	115,760
Operating and Administration Costs	6	<u>( 65,755)</u>	<u>( 67,521)</u>
		( 8,072)	48,239
Grants and Donation from Sections		-	-
Surplus/(Deficit) in Section Accounts	7	<u>7,552</u>	<u>7,644</u>
<u>Surplus/(Deficit) for the Year</u>		<u>( 520)</u>	<u>55,883</u>

All the activities undertaken by the club were continuing activities.

SWILLINGTON MINERS WELFARE SCHEME CLUB & INSTITUTE  
BALANCE SHEET AS AT 31ST MARCH 2023

		<u>2023</u>		<u>2022</u>	
	<u>Notes</u>	£	£	£	£
<u>FIXED ASSETS</u>					
Tangible Assets	8		456,211		145,586
<u>CURRENT ASSETS</u>					
Debtors	9	37,847		57,382	
Investments	10	1		1	
Cash Balances	11	110,286		67,594	
		<u>148,134</u>		<u>124,977</u>	
<u>CREDITORS: Amounts Falling Due Within One Year</u>					
	12	<u>( 87,892)</u>		<u>( 83,209)</u>	
<u>NET CURRENT ASSETS</u>			<u>60,242</u>		<u>41,768</u>
<u>TOTAL ASSETS LESS CURRENT LIABILITIES</u>			516,453		187,354
<u>CREDITORS: Amounts Falling Due After More Than One Year</u>					
			<u>( 329,619)</u>		<u>-</u>
			<u>186,834</u>		<u>187,354</u>
<u>FINANCED BY</u>					
Unrestricted Funds	14		<u>186,834</u>		<u>187,354</u>

The financial statements were approved and authorised for issue by the Trustees on 17th July 2023 and signed on their behalf by:

L Palmer

D Alderson

K Smith

SWILLINGTON MINERS WELFARE SCHEME CLUB & INSTITUTE  
STATEMENT OF CHANGES IN EQUITY  
FOR THE YEAR ENDED 31ST MARCH 2023

	Unrestricted Funds	Total Equity
	<u>£</u>	<u>£</u>
Balance at 1st April 2021	131,471	131,471
Surplus/(Deficit) for the Year	<u>55,883</u>	<u>55,883</u>
Balance at 31st March 2022	187,354	187,354
Surplus/(Deficit) for the Year	<u>( 520)</u>	<u>( 520)</u>
Balance at 31st March 2023	<u><u>186,834</u></u>	<u><u>186,834</u></u>

SWILLINGTON MINERS WELFARE SCHEME CLUB & INSTITUTE  
NOTES TO THE FINANCIAL STATEMENTS  
YEAR ENDED 31ST MARCH 2023

1. STATUTORY INFORMATION

Swillington Miners Welfare Scheme Club & Institute is a charity domiciled in England and Wales, registration number 523963. The principal place of business is 9 Wakefield Road, Swillington, LS26 8DT.

2. COMPLIANCE WITH ACCOUNTING STANDARDS

The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Charities Act 2011.

3. ACCOUNTING POLICIES

The financial statements have been prepared under the historical cost convention.

The presentation currency is sterling.

The particular accounting policies adopted are as follows:

(a) Tangible Fixed Assets

Depreciation is provided on a straight line or reducing balance basis over the expected useful lives of each category of tangible fixed assets:

Club Alterations and Improvements	10% per annum on cost
Freehold Buildings	2% & 5% per annum on cost
Equipment, Fixtures and Fittings	10% per annum on written down value

Freehold Land and the Laying Out of the Sports Ground are not depreciated.

(b). Cashflow Statement

The club has taken advantage of the exemption provided by Financial Reporting Standard No 102 and has not prepared a cashflow statement.

SWILLINGTON MINERS WELFARE SCHEME CLUB & INSTITUTE  
NOTES TO THE FINANCIAL STATEMENTS  
YEAR ENDED 31ST MARCH 2023

(c). Taxation

As the Scheme is a Registered Charity it is not liable to Corporation Tax on its trading profits or investment income.

3. ACCOUNTING POLICIES (continued)

(d). Section Accounts

The Section Accounts incorporated in these financial statements all have year ends which do not necessarily coincide with that of the Scheme. Each Section has its own year end and the figures represent the years activities ending within the Schemes own current financial period.

(e) Investments

Investments comprise unquoted equity instruments.

The unquoted equity instruments are measured at cost.

(f) Government Grants

Grants receivable in relation to profit and loss expenditure are credited to the profit and loss account in the year for which they relate.

4. TURNOVER

Turnover for the year was £57,683 (2022: £115,760) and represents the cash received for the sale of goods and services provided during the year.

5. SUNDRY INCOME

	<u>2023</u>	<u>2022</u>
	£	£
Subscriptions, Pass Cards	11,394	6,082
Hire of Hall and Grounds	3,669	100
Members Efforts, Bingo etc	17,500	2,084
Sundry Donations	4,399	2,528
Rental Income	23,645	26,320
Interest Received	7	( 3)
Grant Income	18,312	78,649
Release of 2022 Grant Income	( 21,243)	-
	<u>57,683</u>	<u>115,760</u>

SWILLINGTON MINERS WELFARE SCHEME CLUB & INSTITUTE  
NOTES TO THE FINANCIAL STATEMENTS  
YEAR ENDED 31ST MARCH 2023

6. OPERATING AND ADMINISTRATION COSTS

	<u>2023</u>	<u>2022</u>
	£	£
Wages and Salaries (See 6a below)	8,184	8,917
Other Costs (See 6b below)	57,571	58,604
	<u>65,755</u>	<u>67,521</u>

6a. Wages and Salaries

	<u>2023</u>	<u>2022</u>
		£
Groundsman	8,184	8,917
	<u>8,184</u>	<u>8,917</u>

6b. Other Costs

	<u>2023</u>	<u>2022</u>
	£	£
Audit and Accountancy	1,200	1,140
Rates and Water	748	1,138
Bank Charges	175	93
Printing, Postage and Stationery	370	-
Donations	500	2,097
Members Free Draws	290	600
Members Refreshments and Concessions	-	170
Depreciation	31,140	14,677
Maintenance and Upkeep of Grounds and Equipment	15,172	8,568
Pavillion costs	-	26,144
Miscellaneous Expenses	2,305	1,477
Club Lotto Winnings	5,671	2,500
	<u>57,571</u>	<u>58,604</u>

SWILLINGTON MINERS WELFARE SCHEME CLUB & INSTITUTE  
NOTES TO THE FINANCIAL STATEMENTS  
YEAR ENDED 31ST MARCH 2023

7. SURPLUS/(DEFICIT) IN SECTION ACCOUNTS

		2023	2022
	Schedule	£	£
Senior Citizens Section			-
Bowling Section	1	261	( 23)
Darts and Dominoes Section	2	176	( 114)
Saints AFC Section	3	( 353)	4,196
Ladies Section	4	2,184	1,002
Rugby Section	5	2,593	-
Members Section	6	1,379	2,588
Snooker Section	7	( 10)	( 5)
Golf Section	8	-	-
Swillington MWAFC (Sunday) Section	9	35	-
New Children's Section	10	1,287	-
		7,552	7,644

8. TANGIBLE FIXED ASSETS

	Freehold Land and Buildings	Laying Out of Sports Ground	Club Alterations & Improve- ments	Carried Forward
	£	£	£	£
<u>Cost:</u>				
As at 1st April 2022	92,605	19,208	68,750	180,563
Additions	341,765	-	-	341,765
As at 31st March 2023	434,370	19,208	68,750	522,328
<u>Depreciation:</u>				
As at 1st April 2022	36,274	-	55,000	91,274
Charge for Year	18,635	-	6,875	25,510
As at 31st March 2023	54,909	-	61,875	116,784
<u>Net Book Value:</u>				
As at 31st March 2023	379,461	19,208	6,875	405,544
As at 31st March 2022	56,331	19,208	13,750	89,289

SWILLINGTON MINERS WELFARE SCHEME CLUB & INSTITUTE  
NOTES TO THE FINANCIAL STATEMENTS  
YEAR ENDED 31ST MARCH 2023

8. TANGIBLE FIXED ASSETS (continued)

	Brought Forward	Equipment, Fixtures and Fittings	Total
	£	£	£
<u>Cost:</u>			
As at 1st April 2022	180,563	131,250	311,813
Additions	341,765	-	341,765
As at 31st March 2023	522,328	131,250	653,578
<u>Depreciation:</u>			
As at 1st April 2022	91,274	74,953	166,227
Charge for Year	25,510	5,630	31,140
As at 31st March 2023	116,784	80,583	197,367
<u>Net Book Value:</u>			
As at 31st March 2023	405,544	50,667	456,211
As at 31st March 2022	89,289	56,297	145,586

9. DEBTORS

	2023	2022
	£	£
Other Debtors	-	57,382
Loan Account:		
Swillington Sports and Social Club Limited	37,847	-
	37,847	57,382

10. INVESTMENT

	2023	2022
	£	£
Leeds Branch C. & I. Union Limited Share - at cost	1	1
	1	1

SWILLINGTON MINERS WELFARE SCHEME CLUB & INSTITUTE  
NOTES TO THE FINANCIAL STATEMENTS  
YEAR ENDED 31ST MARCH 2023

11. CASH BALANCES

	2023	2022
	£	£
Co-operative Bank: Current Account	76,468	42,207
Deposit Accounts	173	172
Steward's Bond Account	1,020	1,014
Cash in Hand: Treasurer	1,807	936
	79,468	44,329
Section Accounts Cash at Bank:		
Bowling Section (1)	2,540	2,341
Darts and Dominoes Section (2)	-	163
Saints AFC Section (3)	9,091	9,445
Ladies & Senior Citizens Section (4)	5,311	4,310
Rugby Section (5)	4,223	1,595
Members Section (6)	-	-
Snooker Section (7)	-	50
Golf Section (8)	50	
Swillington MWAFC (Sunday) Section (9)	-	150
New Childrens Section (10)	1,254	
Section Accounts Cash in Hand:		
Bowling Section (1)	392	329
Darts and Dominoes Section (2)	644	305
Saints AFC Section (3)	36	35
Ladies & Senior Citizens Section (4)	2,007	824
Rugby Section (5)	-	35
Members Section (6)	4,677	3,298
Snooker Section (7)	309	319
Golf Section (8)	-	-
Swillington MWAFC (Sunday) Section (9)	251	66
New Childrens Section (10)	33	-
	110,286	67,594

SWILLINGTON MINERS WELFARE SCHEME CLUB & INSTITUTE  
NOTES TO THE FINANCIAL STATEMENTS  
YEAR ENDED 31ST MARCH 2023

12. CREDITORS: Amounts Falling Due Within  
One Year

	<u>2023</u>	<u>2022</u>
	£	£
Other Creditors and Accruals	68,580	67,383
Steward's Bond	1,000	1,000
Loan Account:	-	14,826
Swillington Sports and Social Club Limited		
Pavillion Grant Monies	18,312	-
	<u>87,892</u>	<u>83,209</u>

13. CREDITORS: Amounts Falling Due After More Than  
One Year

	<u>2023</u>	<u>2022</u>
	£	£
Pavillion Grant Monies	329,619	-
	<u>329,619</u>	<u>-</u>

13. RELATED PARTY TRANSACTIONS

The club is controlled by the committee on behalf of the members. The club received rent of £18,000 (2022: £18,000) from Swillington Sports and Social Club Limited for the use of its premises.

14. ANALYSIS OF UNRESTRICTED FUNDS

	<u>2023</u>	<u>2022</u>
	£	£
Bowling Section (1)	2,932	2,670
Darts and Dominoes Section (2)	644	468
Saints AFC Section (3)	9,127	9,480
Ladies & Senior Citizens Section (4)	7,318	5,134
Rugby Section (5)	4,223	-
Members Section (6)	4,677	3,298
Snooker Section (7)	309	319
Golf Section (8)	50	50
Swillington MWAFC (Sunday) Section (9)	251	216
New Childrens Section (10)	1,287	-
	<u>30,818</u>	<u>23,265</u>
Main Fund	156,016	131,471
	<u>186,834</u>	<u>154,736</u>

SWILLINGTON MINERS WELFARE SCHEME CLUB & INSTITUTE  
SCHEDULE 1 BOWLS SECTION  
STATEMENT OF ACCOUNTS FOR THE PERIOD ENDED 31ST DECEMBER 2022

<u>INCOME</u>		<u>EXPENDITURE</u>	
Cash at Bank 1st January 2022	2,342	Cas Vets Fees	87
Cash in Hand 1st January 2022	329	N/East Fees	45
Members Fees	175	Crossgates Fees	31
Refreshments	645	Barkston Ash Fees	170
Green Fees	914	Yorkshire Fees	85
		Leeds Association	10
		Green Costs	700
		Club Competition	100
		Club Average Winners	245
		Cash in Hand 31st December 2022	392
		Cash at Bank 31st December 2022	2,540
	<u>4,405</u>		<u>4,405</u>

SWILLINGTON MINERS WELFARE SCHEME CLUB & INSTITUTE  
SCHEDULE 2 DARTS AND DOMINOES SECTION (SEASON 2022/2023)  
STATEMENT OF ACCOUNTS FOR THE YEAR ENDED 31ST MARCH 2023

<u>INCOME</u>		<u>EXPENDITURE</u>	
Cash at Bank 31st March 2022	163	League Meetings	169
Cash in Hand 31st March 2022	305	Refreshments	905
Raffles	200	Misc Expenses	163
Part-Refreshments	165	Transport to Matches	255
Members Subs	903	Cash in Hand 31st March 2023	644
Football Cards	400	Cash at Bank 31st March 2023	-
	<u>2,136</u>		<u>2,136</u>

SCHEDULE 3 SWILLINGTON SAINTS AFC  
STATEMENT OF ACCOUNTS FOR THE YEAR ENDED 31ST MARCH 2023

<u>INCOME</u>		<u>EXPENDITURE</u>	
Cash in Hand 1st June 2022	35	Affiliations Fees	869
Cash at Bank 1st June 2022	9,445	Bonus Ball Game	2,500
Fines Repaid	495	Players Fines	1,325
Player Training Wear	-	Referees	770
Football Cards	-	Equipment	8,538
Signing-On-Fee	3,180	Website	280
Sponsorship	5,819	Medical Supplies	160
Subs	10,771	Laundry	525
Tuck Shop	70	Kit	12,770
Bonus Ball Game	3,390	Refreshments	620
Gala	8,189	Kids Galas	4,074
Christmas Raffle	2,557	Christmas Raffle	738
		Tournaments	955
		Pavillion Graffiti	700
		Cash in Hand 31st March 2023	36
		Cash at Bank 31st March 2023	9,091
	<u>43,951</u>		<u>43,951</u>

SWILLINGTON MINERS WELFARE SCHEME CLUB & INSTITUTE  
SCHEDULE 4 LADIES SECTION  
STATEMENT OF ACCOUNTS FOR THE YEAR ENDED 31ST MARCH 2023

<u>INCOME</u>		<u>EXPENDITURE</u>	
Cash in Hand	824	Raffle Prizes	160
Cash at Bank	4,310	Bonus/Draw Outs	658
Bingo	3,636	Bingo Stationery	26
Interest	1	Bus Trip	520
Raffle	1,296	Trip Money	630
Memberships	1,490	Easter Eggs	130
		Christmas Buffet 2022	450
		Christmas Members 2022	855
		Coach Deposit 2023	100
		Bingo Callers	690
		Sundry Expenses	20
		Cash in Hand	2,007
		Cash at Bank	5,311
	<u>11,557</u>		<u>11,557</u>

SCHEDULE 5 RUGBY LEAGUE SECTION  
STATEMENT OF ACCOUNTS FOR THE YEAR ENDED 25TH APRIL 2023

<u>INCOME</u>		<u>EXPENDITURE</u>	
Cash in Hand 1st December 2022	35	Club (RL) Fees	80
Cash at Bank 1st December 2022	1,595	Perfessional Services	270
Surplus Season 21/22	2,268	First Aid	184
Giant's Subs	310	Equipment	300
Under 6's Subs	410	Rhinos Subsidy	500
Under 7's Subs	970	Shop Stock/Food	83
Kit/Teamwear	333	Kit/Teamwear	1,104
Sponsorship	1,000	Fund Raising Starter	57
		Course/Education	120
		Closing Balance 25 April 2023	4,223
	<u>6,921</u>		<u>6,921</u>

SWILLINGTON MINERS WELFARE SCHEME CLUB & INSTITUTE  
SCHEDULE 6 MEMBERS SECTION  
STATEMENT OF ACCOUNTS FOR THE YEAR ENDED 31ST MARCH 2023

<u>INCOME</u>		<u>EXPENDITURE</u>	
Cash in Bank 1 January 2022	-	Raffle Prizes	-
Cash in Hand 1 January 2022	3,298	Snowball	200
Forecast	3,049	Easter 2023	100
Bingo	1,219	Christmas Prizes 2023	-
1 to 90	132	Forecast	2,100
Raffles	430	Sweets	1,752
Sweets/Teas/Coffees	1,698	Catering	563
		Donation	100
		Teas/Coffees	334
		Cash in Bank 1 January 2023	-
		Cash in Hand 1 January 2023	4,677
	<u>9,826</u>		<u>9,826</u>

SCHEDULE 7 SNOOKER SECTION  
STATEMENT OF ACCOUNTS FOR THE YEAR ENDED 31ST MARCH 2023

<u>INCOME</u>		<u>EXPENDITURE</u>	
Football Cards	70	Equipment and legal fees	80
Cash in Hand 31st March 2022	319	Cash in Hand 31st March 2023	309
	<u>389</u>		<u>389</u>

SWILLINGTON MINERS WELFARE SCHEME CLUB & INSTITUTE  
SCHEDULE 8 GOLF SECTION  
STATEMENT OF ACCOUNTS FOR THE YEAR ENDED 31ST MARCH 2023

<u>INCOME</u>		<u>EXPENDITURE</u>	
Cash at Bank 1st March 2022	50	Cash at Bank 31st March 2023	50
	<u>50</u>		<u>50</u>

SCHEDULE 9 SWILLINGTON WELFARE AFC  
(LEEDS COMBINATION SUNDAY LEAGUE)  
STATEMENT OF ACCOUNTS FOR THE YEAR ENDED 31ST MARCH 2023

<u>INCOME</u>		<u>EXPENDITURE</u>	
Cash at Bank 30th March 2022	66	League Fees	69
Cash at Hand 30th March 2022	150	Players Registration	66
Football Cards	75	Registration Fee	39
Subs	1,273	Insurance	113
Signing - On	783	Club Membership	270
Sponsors - Knion	400	Kit Washing	335
- Porcelceram	450	Referees	723
		Equipment	40
		Kit	840
		Trophies	80
		Christmas Party	155
		Expenses	216
		Cash in Hand 31st March 2023	251
		Cash at Bank 31st March 2023	-
	<u>3,197</u>		<u>3,197</u>

SWILLINGTON MINERS WELFARE SCHEME  
SCHEDULE 10 NEW CHILDRENS SECTION  
STATEMENT OF ACCOUNTS FOR THE YEAR ENDED 31ST MARCH 2023

<u>INCOME</u>		<u>EXPENDITURE</u>	
Cash Donated	239	Equipment	220
Easter 22	68	Deposit - Halloween 23	50
Halloween 22	222	- Panto 24	100
World Cup 22	78	Cash in Hand 31st March 2023	33
Christmas 22	222	Cash at Bank 31st March 2023	1,254
Panto 22	526		
Easter 23	81		
Magician 23	221		
	1,657		1,657

**SWILLINGTON MINERS' WELFARE INSTITUTE AND RECREATION GROUND**

England & Wales - Charity number 523963

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# Accounts

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**SWILLINGTON MINERS WELFARE SCHEME CLUB & INSTITUTE**

**REPORT AND FINANCIAL STATEMENTS**

**YEAR ENDED 31ST MARCH 2022**

Charity Commission Reference Number 523963



**WALTER DAWSON & SON**

CHARTERED ACCOUNTANTS & STATUTORY AUDITOR

**7 Wellington Road East**

**Dewsbury**

**West Yorkshire**

**WF13 1HF**

SWILLINGTON MINERS WELFARE SCHEME CLUB & INSTITUTE

WAKEFIELD ROAD SWILLINGTON

FOR THE YEAR ENDED 31ST MARCH 2021

The management committee have pleasure in presenting the balance sheet as at 31st March 2022, duly certified by the auditors and accounts for the year ending on that date. The committee take this opportunity to thank all members for their support of the club during the year and all the staff for their services throughout the year.

COMMITTEE ATTENDANCE

		<u>Possible</u>	<u>Actual</u>
L Palmer	Trustee	14	14
S Conlon	Trustee	14	12
K Smith	Trustee	14	14
D Alderson	Trustee	14	11
M Turnbull	Secretary	14	12
D Godley	Committee	12	12
C Burkett	Committee	8	8
P Grainge	Committee	14	14
M Jubb	Committee	10	10
J Knowles	Committee	14	6
G Field	Committee	7	7
D Bell	Committee	8	8
J Browning	Committee	2	2
C Jackson (Resigned)	Committee	14	8
A Scolah	Committee	1	1
K Palmer (Resigned)	Committee	4	4
G Dawson	Associate Trustee	2	2
P Smith	Treasurer	12	12

SWILLINGTON MINERS WELFARE SCHEME CLUB & INSTITUTE  
REPORT AND FINANCIAL STATEMENTS

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SWILLINGTON MINERS WELFARE SCHEME CLUB & INSTITUTE

STATEMENT OF TRUSTEE'S RESPONSIBILITIES

The trustees are responsible for preparing the trustees' report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards including Financial Reporting Standard 102: The Financial Reporting Standard applicable in the UK (United Kingdom Generally Accepted Accounting Practice).

The 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 state of affairs of the charity and of the incoming resources and application of resources of the charity for that period. In preparing these financial statements, the trustees are required to:

- (a) select suitable accounting policies and then apply them consistently;
- (b) observe the methods and principles in the Charities SORP;
- (c) make judgements and accounting estimates that are reasonable and prudent;
- (d) state whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements, and
- (e) 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 responsible for keeping sufficient accounting records that disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Charities Act 2011, the Charity (Accounts and Reports) Regulations 2008 and the provisions of the trust deed. 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.

SWILLINGTON MINERS WELFARE SCHEME CLUB & INSTITUTE

REPORT OF THE COMMITTEE

FOR THE YEAR ENDED 31ST MARCH 2021

The committee present their report along with the financial statements of the charity for the year ended 31st March 2022.

These financial statements have been prepared in accordance with the Charity's accounting policies and the Charities Act 2011 and Accounting and Reporting by Charities: Statement of Recommended Practice applicable to Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK (FRS102).

1. Principal Activities and Business Review

The principle activity is that of the provision of Social Facilities for the Members.

There were no significant changes in the operation of the Scheme's business during the period under review. In the opinion of the Committee the Scheme was in a satisfactory position at 31st March 2022.

2. Results

The trading results for the year, the Scheme's financial position and the amounts transferred to the reserve are shown in the attached financial statements.

3. Committee

The following members served on the Committee during the year:

L Palmer	D Godley	J Knowles	J Browning	K Palmer
S Conlon	P Grainge	G Dawson	M Turnbull	P Smith
K Smith	M Jubb	G Field	A Scolah	
D Alderson	C Burkett	D Bell	C Jackson	

This report was approved and authorised for issue by the Committee on 21st December 2022 and signed on their behalf by:

---

M Turnbull  
Secretary

INDEPENDENT AUDITOR'S REPORT  
TO THE TRUSTEES OF  
SWILLINGTON MINERS WELFARE SCHEME CLUB & INSTITUTE

Opinion

We have audited the financial statements of Swillington Miners Welfare Scheme Club & Institute ("the Charity") for the year ended 31st March 2022 which comprises pages 8 to 21. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102: The Financial Reporting Standard applicable in the UK (United Kingdom Generally Accepted Accounting Practice).

In our opinion, the financial statements:

- (a) give a true and fair view of the state of the Charity' affairs as at 31st March 2022 and of its income and expenditure for the year then ended;
- (b) have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice;
- (c) have been prepared in accordance with the requirements of the Charities Act 2011.

Basis for opinion

We have conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the Auditor's responsibilities for the audit of the financial statements section of our report. We are independent of the Charity in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Conclusions relating to going concern

In Auditing the financial statements, we have concluded that the trustees' use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that that, individually or collectively, may cast significant doubt on the Charity's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the directors with respect to going concern are described in the relevant sections of this report.

INDEPENDENT AUDITOR'S REPORT  
TO THE TRUSTEES OF  
SWILLINGTON MINERS WELFARE SCHEME CLUB & INSTITUTE

Other information

The trustees are responsible for the other information. The other information comprises the information included in the annual report other than the financial statements and our auditor's report thereon. Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether there is a material misstatement in the financial statements or a material misstatement of the other information. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

Opinions on other matters prescribed by Companies Act 2006

In our opinion, based on the work undertaken in the course of the audit:

- the information given in the trustees' report (incorporating the strategic report and the directors' report) for the financial year for which the financial Statements are prepared is consistent with the financial statements; and
- the trustees' report (incorporating the strategic report and the directors' report) have been prepared in accordance with applicable legal requirements)

Matters on which we are required to report by exception

In the light of the knowledge and understanding of the Charity and its environment obtained in the course of the audit, we have not identified material misstatements in the Trustees' Annual Report (including strategic report)

We have nothing to report in respect of the following matters in relation to which the Charities Act 2011 requires us to report to you if, in our opinion:

- adequate accounting records have not been kept or returns adequate for our audit have not been received from branches not visited by us, or;
- the financial statements are not in agreement with the accounting records and returns; or
- certain disclosures of trustees' remuneration specified by law are not made; or
- we have not received all the information and explanations we require for our audit.

INDEPENDENT AUDITOR'S REPORT  
TO THE TRUSTEES OF  
SWILLINGTON MINERS WELFARE SCHEME CLUB & INSTITUTE

Responsibilities of the trustees

As explained more fully in the trustees' responsibilities statement set out on page 1, the trustees are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as they determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the trustees are responsible for assessing the Charity's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the trustees either intend to liquidate the Charity or to cease operations, or have no realistic alternative but to do so.

Our responsibilities for the audit of the financial statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

Irregularities, including fraud, are instances of non-compliance with laws & regulations. We design procedures in line with our responsibilities, outlined above, to detect material misstatements in respect of irregularities, including fraud. The extent to which our procedures are capable of detecting irregularities, including fraud is detailed below:

Our approach is to identifying and assessing the risk of material misstatement in respect of irregularities, including fraud and non-compliance with laws and regulations, was as follows:

- competence, capabilities and skills to identify or recognise non-compliance with applicable laws and regulations;
- we identified the laws and regulations applicable to the company through discussions with directors and other management, and from our commercial knowledge and experience of the sector;
- we focussed on specific laws and regulations which considered may have a direct material effect on the financial statements or the operations of the company, including the Companies Act 2006, taxation legislation, data protection, anti-bribery, employment, environmental, and health & safety legislation.
- we assessed the extent of compliance with the laws and regulations identified above through making enquiries of management and inspecting legal correspondence; and
- identified laws & regulations were communicated within the audit team regularly and the team remained alert to instances of non-compliance throughout the audit.

INDEPENDENT AUDITOR'S REPORT  
TO THE TRUSTEES OF  
SWILLINGTON MINERS WELFARE SCHEME CLUB & INSTITUTE

Our responsibilities for the audit of the financial statements (continued)

We assessed the susceptibility of the company's financial statements to material misstatement, including obtaining an understanding of how fraud might occur, by:

- making enquiries of management as to where they considered there was a susceptibility to fraud, their knowledge of actual, suspected and alleged fraud; and
- considering the internal controls in place to mitigate risks of fraud and non-compliance with laws & regulations.

To address the risk of fraud through management bias and override of controls, we:

- performed analytical procedures to identify any unusual or unexpected relationships;
- tested journal entries to identify unusual transactions;
- assessed whether judgements and assumptions made in determining the accounting estimates set out in note 3 and where indicative of potential bias; and
- investigated the rationale behind significant or unusual transactions.

In response to the risk of irregularities and non-compliance with laws and regulations, we designed procedures which included, but were not limited to:

- agreeing financial statement disclosures to underlying supporting documentation;
- reading the minutes of meetings of those charged with governance;
- enquiring of management as to actual and potential litigation and claims; and
- reviewing correspondence with HMRC, relevant regulators including the Health and Safety Executive, and the company's legal advisors.

There are inherent limitations in our audit procedures described above. The more removed that laws and regulations are from financial transactions, the less likely it is that we would become aware of non-compliance. Auditing standards also limit the audit procedures required to identify non-compliance with laws and regulations to enquiry of the directors and other management and the inspection of regulatory and legal correspondence, if any.

Material misstatements that arise due to fraud can be harder to detect than those that arise from error as they may involve deliberate concealment or collusion.

A further description of our responsibilities for the audit of the financial statements is located on the financial reporting council's website at: [www.frc.org.uk/auditorsresponsibilities](http://www.frc.org.uk/auditorsresponsibilities). This description forms part of our auditor's report.

INDEPENDENT AUDITOR'S REPORT  
TO THE TRUSTEES OF  
SWILLINGTON MINERS WELFARE SCHEME CLUB & INSTITUTE

**Users of our report**

This report is made solely to the Charity's trustees, as a body, in accordance with Section 144 of the Charities Act 2011 and the regulations made under Section 154 of that Act. Our audit work has been undertaken so that we might state to the Charity's trustees those matters we are required to state to them in an auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the Charity's trustees as a body, for our audit work, for this report, or for the opinions we have formed.

**Graham Atkinson FCA (Senior Statutory Auditor)**

**For and on behalf of Walter Dawson & Son**

Chartered Accountants & Statutory Auditor

7 Wellington Road East

Dewsbury

WF13 1HF

21st December 2022

SWILLINGTON MINERS WELFARE SCHEME CLUB & INSTITUTE  
INCOME AND EXPENDITURE ACCOUNT  
FOR THE YEAR ENDED 31ST MARCH 2022

	<u>Note</u>	<u>2022</u>	<u>2021</u>
		£	£
Sundry Income	5	115,760	49,788
Operating and Administration Costs	6	<u>( 67,521)</u>	<u>( 30,896)</u>
		48,239	18,892
Grants and Donation from Sections		-	1,788
Surplus/(Deficit) in Section Accounts	7	<u>7,644</u>	<u>5,817</u>
<u>Surplus for the Year</u>		<u><u>55,883</u></u>	<u><u>26,497</u></u>

All the activities undertaken by the club were continuing activities.

SWILLINGTON MINERS WELFARE SCHEME CLUB & INSTITUTE  
BALANCE SHEET AS AT 31ST MARCH 2022

		<u>2022</u>		<u>2021</u>	
<u>Notes</u>	£	£	£	£	
<u>FIXED ASSETS</u>					
Tangible Assets	8		145,586		129,548
<u>CURRENT ASSETS</u>					
Debtors	9	57,382		27,612	
Investments	10	1		1	
Cash Balances	11	67,594		42,690	
		124,977		70,303	
<u>CREDITORS: Amounts Falling Due Within One Year</u>					
	12	( 83,209)		( 68,380)	
<u>NET CURRENT LIABILITIES</u>					
			41,768		1,923
<u>TOTAL ASSETS LESS CURRENT LIABILITIES</u>					
			187,354		131,471
<u>CREDITORS: Amounts Falling Due After More Than One Year</u>					
			-		-
			187,354		131,471
<u>FINANCED BY</u>					
Unrestricted Funds	14		187,354	-	131,471

The financial statements were approved and authorised for issue by the Trustees on 21st December 2022 and signed on their behalf by:

L Palmer

D Alderson

K Smith

SWILLINGTON MINERS WELFARE SCHEME CLUB & INSTITUTE  
STATEMENT OF CHANGES IN EQUITY  
FOR THE YEAR ENDED 31ST MARCH 2022

	<u>Unrestricted Funds</u>	<u>Total Equity</u>
	£	£
Balance at 1st April 2020	104,974	104,974
Surplus for the Year	<u>26,497</u>	<u>26,497</u>
Balance at 31st March 2021	131,471	131,471
Surplus for the Year	<u>55,883</u>	<u>55,883</u>
Balance at 31st March 2022	<u><u>187,354</u></u>	<u><u>187,354</u></u>

SWILLINGTON MINERS WELFARE SCHEME CLUB & INSTITUTE  
NOTES TO THE FINANCIAL STATEMENTS  
YEAR ENDED 31ST MARCH 2022

1. STATUTORY INFORMATION

Swillington Miners Welfare Scheme Club & Institute is a charity domiciled in England and Wales, registration number 523963. The principal place of business is 9 Wakefield Road, Swillington, LS26 8DT.

2. COMPLIANCE WITH ACCOUNTING STANDARDS

The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Charities Act 2011.

3. ACCOUNTING POLICIES

The financial statements have been prepared under the historical cost convention.

The presentation currency is sterling.

The particular accounting policies adopted are as follows:

(a) Tangible Fixed Assets

Depreciation is provided on a straight line or reducing balance basis over the expected useful lives of each category of tangible fixed assets:

Club Alterations and Improvements	10% per annum on cost
Freehold Buildings	2% per annum on cost
Equipment, Fixtures and Fittings	10% per annum on written down value

Freehold Land and the Laying Out of the Sports Ground are not depreciated.

(b). Cashflow Statement

The club has taken advantage of the exemption provided by Financial Reporting Standard No 102 and has not prepared a cashflow statement.

(c). Taxation

As the Scheme is a Registered Charity it is not liable to Corporation Tax on its trading profits or investment income.

SWILLINGTON MINERS WELFARE SCHEME CLUB & INSTITUTE  
NOTES TO THE FINANCIAL STATEMENTS  
YEAR ENDED 31ST MARCH 2022

3. ACCOUNTING POLICIES (continued)

(d). Section Accounts

The Section Accounts incorporated in these financial statements all have year ends which do not necessarily coincide with that of the Scheme. Each Section has its own year end and the figures represent the years activities ending within the Schemes own current financial period.

(e) Investments

Investments comprise unquoted equity instruments.

The unquoted equity instruments are measured at cost.

(f) Government Grants

Grants receivable in relation to profit and loss expenditure are credited to the profit and loss account in the year for which they relate.

4. TURNOVER

Turnover for the year was £115,760 (2021: £49,788) and represents the cash received for the sale of goods and services provided during the year.

5. SUNDRY INCOME

	<u>2022</u>	<u>2021</u>
	£	£
Subscriptions, Pass Cards	6,082	789
Hire of Hall and Grounds	100	( 110)
Members Efforts, Bingo etc	2,084	( 1,499)
Sundry Donations	2,528	786
Rental Income	26,320	19,395
Interest Received	( 3)	4
Grant Income	78,649	30,423
	<u>115,760</u>	<u>49,788</u>

SWILLINGTON MINERS WELFARE SCHEME CLUB & INSTITUTE  
NOTES TO THE FINANCIAL STATEMENTS  
YEAR ENDED 31ST MARCH 2022

6. OPERATING AND ADMINISTRATION COSTS

	<u>2022</u>	<u>2021</u>
	£	£
Wages and Salaries (See 6a below)	8,917	2,866
Other Costs (See 6b below)	58,604	28,030
	<u>67,521</u>	<u>30,896</u>

6a. Wages and Salaries

	<u>2022</u>	<u>2021</u>
		£
Groundsman	8,917	2,866
	<u>8,917</u>	<u>2,866</u>

6b. Other Costs

	<u>2022</u>	<u>2021</u>
	£	£
Audit and Accountancy	1,140	1,140
Rates and Water	1,138	409
Bank Charges	93	8
Donations	2,097	50
Members Free Draws	600	545
Members Refreshments and Concessions	170	-
Depreciation	14,677	12,264
Maintenance and Upkeep of Grounds and Equipment	8,568	12,974
Pavillion costs	26,144	-
Miscellaneous Expenses	1,477	640
Club Lotto Winnings	2,500	-
	<u>58,604</u>	<u>28,030</u>

SWILLINGTON MINERS WELFARE SCHEME CLUB & INSTITUTE  
NOTES TO THE FINANCIAL STATEMENTS  
YEAR ENDED 31ST MARCH 2022

7. SURPLUS/(DEFICIT) IN SECTION ACCOUNTS

	<u>Schedule</u>	<u>2022</u> £	<u>2021</u> £
Senior Citizens Section			-
Bowling Section	1	( 23)	( 79)
Darts and Dominoes Section	2	( 114)	69
Saints AFC Section	3	4,196	5,099
Ladies Section	4	1,002	514
Rugby Section	5	-	( 13)
Members Section (formerly Childrens Treat)	6	2,588	227
Snooker Section	7	( 5)	-
Golf Section	8	-	-
Swillington MWAFC (Sunday) Section	9	-	-
		<u>7,644</u>	<u>5,817</u>

8. TANGIBLE FIXED ASSETS

	<u>Freehold Land and Buildings</u>	<u>Laying Out of Sports Ground</u>	<u>Club Alterations &amp; Improve- ments</u>	<u>Carried Forward</u>
	£	£	£	£
<u>Cost:</u>				
As at 1st April 2021	92,605	19,208	68,750	180,563
Additions	-	-	-	-
As at 31st March 2022	<u>92,605</u>	<u>19,208</u>	<u>68,750</u>	<u>180,563</u>
<u>Depreciation:</u>				
As at 1st April 2021	34,727	-	48,125	82,852
Charge for Year	1,547	-	6,875	8,422
As at 31st March 2022	<u>36,274</u>	<u>-</u>	<u>55,000</u>	<u>91,274</u>
<u>Net Book Value:</u>				
As at 31st March 2022	<u>56,331</u>	<u>19,208</u>	<u>13,750</u>	<u>89,289</u>
As at 31st March 2021	<u>57,878</u>	<u>19,208</u>	<u>20,625</u>	<u>97,711</u>

SWILLINGTON MINERS WELFARE SCHEME CLUB & INSTITUTE  
NOTES TO THE FINANCIAL STATEMENTS  
YEAR ENDED 31ST MARCH 2022

8. TANGIBLE FIXED ASSETS (continued)

	Brought Forward	Equipment, Fixtures and Fittings	Total
	£	£	£
<u>Cost:</u>			
As at 1st April 2021	180,563	100,535	281,098
Additions	-	30,715	30,715
As at 31st March 2022	<u>180,563</u>	<u>131,250</u>	<u>311,813</u>
 <u>Depreciation:</u>			
As at 1st April 2021	74,125	68,698	142,823
Charge for Year	8,422	6,255	14,677
As at 31st March 2022	<u>82,547</u>	<u>74,953</u>	<u>157,500</u>
 <u>Net Book Value:</u>			
As at 31st March 2022	<u>89,289</u>	<u>56,297</u>	<u>145,586</u>
As at 31st March 2021	<u>97,711</u>	<u>31,837</u>	<u>129,548</u>

9. DEBTORS

	2022	2021
	£	£
Other Debtors	57,382	-
Prepayments and Accrued Income	-	-
Loan Account:		
Swillington Sports and Social Club Limited	-	27,612
	<u>57,382</u>	<u>27,612</u>

10. INVESTMENT

	2022	2021
	£	£
Leeds Branch C. & I. Union Limited Share - at cost	1	1
	<u>1</u>	<u>1</u>

SWILLINGTON MINERS WELFARE SCHEME CLUB & INSTITUTE  
NOTES TO THE FINANCIAL STATEMENTS  
YEAR ENDED 31ST MARCH 2022

11. CASH BALANCES

	2022	2021
	£	£
Co-operative Bank: Current Account	42,207	25,698
Deposit Accounts	172	175
Steward's Bond Account	1,014	1,014
Cash in Hand: Treasurer	936	182
	44,329	27,069
Section Accounts Cash at Bank:		
Bowling Section (1)	2,341	2,233
Darts and Dominoes Section (2)	163	419
Saints AFC Section (3)	9,445	5,249
Ladies & Senior Citizens Section (4)	4,310	3,506
Rugby Section (5)	1,595	1,595
Golf Section (8)	50	50
Swillington MWAFC (Sunday) Section (9)	150	150
Section Accounts Cash in Hand:		
Bowling Section (1)	329	460
Darts and Dominoes Section (2)	305	163
Saints AFC Section (3)	35	35
Ladies & Senior Citizens Section (4)	824	626
Rugby Section (5)	35	35
Members Section (6 formerly Childrens Treat)	3,298	710
Snooker Section (7)	319	324
Swillington MWAFC (Sunday) Section (9)	66	66
	67,594	42,690

12. CREDITORS: Amounts Falling Due Within One Year

	2022	2021
	£	£
Other Creditors and Accruals	67,383	67,380
Steward's Bond	1,000	1,000
Loan Account:	14,826	-
Swillington Sports and Social Club Limited		
	83,209	68,380

SWILLINGTON MINERS WELFARE SCHEME CLUB & INSTITUTE  
NOTES TO THE FINANCIAL STATEMENTS  
YEAR ENDED 31ST MARCH 2022

13. RELATED PARTY TRANSACTIONS

The club is controlled by the committee on behalf of the members. The club received rent of £18,000 (2021: £18,000) from Swillington Sports and Social Club Limited for the use of its premises.

14. ANALYSIS OF UNRESTRICTED FUNDS

	<u>2022</u>	<u>2021</u>
	£	£
Bowling Section (1)	2,670	2,693
Darts and Dominoes Section (2)	468	582
Saints AFC Section (3)	9,480	5,284
Ladies & Senior Citizens Section (4)	5,134	4,132
Rugby Section (5)	-	1,630
Members Section (6 formerly Childrens Treat)	3,298	710
Snooker Section (7)	319	324
Golf Section (8)	50	50
Swillington MWAFC (Sunday) Section (9)	216	216
	<u>21,635</u>	<u>15,621</u>
Main Fund	108,337	115,850
	<u><u>129,972</u></u>	<u><u>131,471</u></u>

SWILLINGTON MINERS WELFARE SCHEME CLUB & INSTITUTE  
SCHEDULE 1 BOWLS SECTION  
STATEMENT OF ACCOUNTS FOR THE PERIOD ENDED 31ST MARCH 2022

<u>INCOME</u>		<u>EXPENDITURE</u>	
Cash at Bank 1st January 2021	2,233	Green Costs	1,535
Cash in Hand 1st January 2021	460	Equipment	20
Members Fees	180	Yorkshire Fees	50
Refreshments	640	Barkston Ash Fees	50
Green Fees	812	Cash in Hand 31st December 2021	2,341
		Cash at Bank 31st December 2021	329
	<u>4,325</u>		<u>4,325</u>

SWILLINGTON MINERS WELFARE SCHEME CLUB & INSTITUTE  
SCHEDULE 2 DARTS AND DOMINOES SECTION (SEASON 2021/2022)  
STATEMENT OF ACCOUNTS FOR THE YEAR ENDED 31ST MARCH 2022

<u>INCOME</u>		<u>EXPENDITURE</u>	
Cash at Bank 31st March 2022	163	New Dart Board	75
Cash in Hand 31st March 2022	419	League Meetings	125
Raffles	344	Refreshments	840
Part-Refreshments	140	Presentation Night	480
Members Subs	818	Transport to Matches	211
Football Cards	215	Cash in Hand 31st March 2022	163
League Winnings	100	Cash at Bank 31st March 2022	305
	<u>2,199</u>		<u>2,199</u>

SCHEDULE 3 SWILLINGTON SAINTS AFC  
STATEMENT OF ACCOUNTS FOR THE YEAR ENDED 31ST MARCH 2022

<u>INCOME</u>		<u>EXPENDITURE</u>	
Cash in Hand 1st June 2021	35	Affiliations Fees	1,496
Cash at Bank 1st June 2021	5,249	Bonus Ball Game	2,650
Fines Repaid	576	Players Fines	887
Player Training Wear	1,746	Referees	880
Football Cards	280	Equipment	6,761
Signing-On-Fee	2,190	Refreshments	410
Sponsorship	7,537	Laundry	340
Laundry		Kit	7,933
Tuck Shop	230	Kids Galas	81
Bonus Ball Game	3,960	Tuck shop	150
Subs	7,353	Cash in Hand 31st March 2022	35
Gala	1,035	Cash at Bank 31st March 2022	9,445
Christmas Raffle	1,515	Medical Supplies	170
		Bouncy Castle Hire	468
	<u>31,706</u>		<u>31,706</u>

SWILLINGTON MINERS WELFARE SCHEME CLUB & INSTITUTE  
SCHEDULE 4 LADIES SECTION  
STATEMENT OF ACCOUNTS FOR THE YEAR ENDED 30TH MARCH 2022

<u>INCOME</u>		<u>EXPENDITURE</u>	
Cash in Hand	626	Raffle Prizes	180
Cash at Bank	3,506	Bonus/Draw Outs	678
Raffle	1,097	Bingo Payout	90
Bingo	2,117	Easter Eggs	80
Members Subs	1,089	Donation to Helpers	120
		Cash in Hand	824
		Cash at Bank	4,310
		Christmas Buffet 2021	280
		Christmas Members 2021	750
		Christmas Memebtrs 2020	700
		Bingo Callers	375
		Sundry Expenses	48
	<u>8,435</u>		<u>8,435</u>

SCHEDULE 5 RUGBY LEAGUE SECTION  
STATEMENT OF ACCOUNTS FOR THE YEAR ENDED 31ST MARCH 2022

<u>INCOME</u>		<u>EXPENDITURE</u>	
Cash in Hand 1st January 2022	-	Club RL Fees	-
Cash at Bank 1st January 2022	-	Café Set up	-
Club Raffles	-	Cash in Hand 31st March 2022	-
Café Income	-	Cash at Bank 31st March 2022	-
Registration fees	-		
Under 11's	-		
	<u>          </u>		<u>          </u>
	<u>          </u>		<u>          </u>
	-		-

SWILLINGTON MINERS WELFARE SCHEME CLUB & INSTITUTE  
SCHEDULE 6 MEMBERS SECTION (FORMERLY CHILDREN'S TREAT SECTION)  
STATEMENT OF ACCOUNTS FOR THE YEAR ENDED 31ST MARCH 2022

<u>INCOME</u>		<u>EXPENDITURE</u>	
Cash in Hand 1st January 2021	710	Raffle Prizes	205
Forecast	2,356	Forecast	1,630
Bingo	2,304	Snowball	250
1 to 90	183	Sweets	402
Raffles	357	Teas/Coffee's	782
Sweets	570	Stationery	54
Coffee	982	Cash in Hand 1st January 2022	3,298
		Stock Written Off	360
		Christmas Prizes 2021	481
	<u>          </u>		<u>          </u>
	<u>          </u>		<u>          </u>
	7,462		7,462

SCHEDULE 7 SNOOKER SECTION  
STATEMENT OF ACCOUNTS FOR THE YEAR ENDED 30TH MARCH 2022

<u>INCOME</u>		<u>EXPENDITURE</u>	
Cash in Hand 30th March 2022	324	Cash in Hand 30th March 2022	319
Football Cards	75	Equipment and legal fees	80
	<u>          </u>		<u>          </u>
	<u>          </u>		<u>          </u>
	399		399

SWILLINGTON MINERS WELFARE SCHEME CLUB & INSTITUTE  
SCHEDULE 8 GOLF SECTION  
STATEMENT OF ACCOUNTS FOR THE YEAR ENDED 30TH MARCH 2022

<u>INCOME</u>		<u>EXPENDITURE</u>	
Cash at Bank 1st January 2022	50	Cash at Bank 30th March 2022	50
	50		50
	50		50

SCHEDULE 9 SWILLINGTON WELFARE AFC  
(LEEDS COMBINATION SUNDAY LEAGUE)  
STATEMENT OF ACCOUNTS FOR THE YEAR ENDED 31ST MARCH 2022

<u>INCOME</u>		<u>EXPENDITURE</u>	
Cash at Bank 30th March 2022	150	Cash in Hand 31st March 2022	66
Cash at Hand 30th March 2022	66	Cash at Bank 31st March 2022	150
	216		216
	216		216

**SWILLINGTON MINERS' WELFARE INSTITUTE AND RECREATION GROUND**

England & Wales - Charity number 523963

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# Accounts

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**SWILLINGTON MINERS WELFARE SCHEME CLUB & INSTITUTE**

**REPORT AND FINANCIAL STATEMENTS**

**YEAR ENDED 31ST MARCH 2021**

Charity Commission Reference Number 523963



**WALTER DAWSON & SON**

CHARTERED ACCOUNTANTS & STATUTORY AUDITOR

**7 Wellington Road East**

**Dewsbury**

**West Yorkshire**

**WF13 1HF**

SWILLINGTON MINERS WELFARE SCHEME CLUB & INSTITUTE

WAKEFIELD ROAD SWILLINGTON

FOR THE YEAR ENDED 31ST MARCH 2021

The management committee have pleasure in presenting the balance sheet as at 31st March 2021, duly certified by the auditors and accounts for the year ending on that date. The committee take this opportunity to thank all members for their support of the club during the year and all the staff for their services throughout the year.

COMMITTEE ATTENDANCE

		<u>Possible</u>	<u>Actual</u>
L Palmer	Trustee	11	11
S Conlon	Trustee	11	5
K Smith	Trustee	11	10
D Alderson	Trustee	11	11
M Turnbull	Secretary	11	11
D Godley	Committee	10	9
K Palmer	Committee	10	10
C Jackson	Committee	10	6
P Thompson (Resigned)	Committee	8	4
P Grainge	Committee	10	10
M Jubb	Committee	10	6
C Burkett (Resigned)	Committee	7	7
J Knowles	Committee	10	4
G Dawson	Associate Trustee	11	1
M Dobson	Associate Trustee	11	0
P Smith	Treasurer	2	2

**SWILLINGTON MINERS WELFARE SCHEME CLUB & INSTITUTE**  
**REPORT AND FINANCIAL STATEMENTS**

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## SWILLINGTON MINERS WELFARE SCHEME CLUB & INSTITUTE

### STATEMENT OF TRUSTEE'S RESPONSIBILITIES

The trustees are responsible for preparing the trustees' report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards including Financial Reporting Standard 102: The Financial Reporting Standard applicable in the UK and Republic of Ireland (United Kingdom Generally Accepted Accounting Practice).

The 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 state of affairs of the charity and of the incoming resources and application of resources of the charity for that period. In preparing these financial statements, the trustees are required to:

- (a) select suitable accounting policies and then apply them consistently;
- (b) observe the methods and principles in the Charities SORP;
- (c) make judgements and accounting estimates that are reasonable and prudent;
- (d) state whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements, and
- (e) 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 responsible for keeping sufficient accounting records that disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Charities Act 2011, the Charity (Accounts and Reports) Regulations 2008 and the provisions of the trust deed. 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.

SWILLINGTON MINERS WELFARE SCHEME CLUB & INSTITUTE

REPORT OF THE COMMITTEE

FOR THE YEAR ENDED 31ST MARCH 2021

The committee present their report along with the financial statements of the charity for the year ended 31st March 2021.

These financial statements have been prepared in accordance with the Charity's accounting policies and the Charities Act 2011 and Accounting and Reporting by Charities: Statement of Recommended Practice applicable to Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102).

1. Principal Activities and Business Review

The principle activity is that of the provision of Social Facilities for the Members.

There were no significant changes in the operation of the Scheme's business during the period under review. In the opinion of the Committee the Scheme was in a satisfactory position at 31st March 2021.

2. Results

The trading results for the year, the Scheme's financial position and the amounts transferred to the reserve are shown in the attached financial statements.

3. Committee

The following members served on the Committee during the year:

L Palmer	P Thompson	D Godley	G Dawson
S Conlon	P Grainge	K Palmer	M Dobson
K Smith	M Jubb	C Jackson	
D Alderson	C Burkett	J Knowles	

This report was approved and authorised for issue by the Committee on 11th November 2021 and signed on their behalf by:

  
\_\_\_\_\_  
M Turnbull  
Secretary

INDEPENDENT AUDITOR'S REPORT  
TO THE TRUSTEES OF  
SWILLINGTON MINERS WELFARE SCHEME CLUB & INSTITUTE

Opinion

We have audited the financial statements of Swillington Miners Welfare Scheme Club & Institute ("the Charity") for the year ended 31st March 2021 which comprises pages 6 to 20. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102: The Financial Reporting Standard applicable in the UK and Republic of Ireland (United Kingdom Generally Accepted Accounting Practice).

This report is made solely to the Charity's trustees, as a body, in accordance with Section 144 of the Charities Act 2011 and the regulations made under Section 154 of that Act. Our audit work has been undertaken so that we might state to the Charity's trustees those matters we are required to state to them in an auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the Charity's trustees as a body, for our audit work, for this report, or for the opinions we have formed.

In our opinion, the financial statements:

- (a) give a true and fair view of the state of the Charity's affairs as at 31st March 2021 and of its income and expenditure for the year then ended;
- (b) have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice;
- (c) have been prepared in accordance with the requirements of the Charities Act 2011.

Basis for opinion

We have conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the Auditor's responsibilities for the audit of the financial statements section of our report. We are independent of the Charity in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Conclusions relating to going concern

In Auditing the financial statements, we have concluded that the trustees' use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the Charity's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the directors with respect to going concern are described in the relevant sections of this report.

INDEPENDENT AUDITOR'S REPORT  
TO THE TRUSTEES OF  
SWILLINGTON MINERS WELFARE SCHEME CLUB & INSTITUTE

Other information

The trustees are responsible for the other information. The other information comprises the information included in the annual report other than the financial statements and our auditor's report thereon. Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether there is a material misstatement in the financial statements or a material misstatement of the other information. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

Opinions on other matters prescribed by Companies Act 2006

In our opinion, based on the work undertaken in the course of the audit:

- the information given in the trustees' report (incorporating the strategic report and the directors' report) for the financial year for which the financial Statements are prepared is consistent with the financial statements; and
- the trustees' report (incorporating the strategic report and the directors' report) have been prepared in accordance with applicable legal requirements)

Matters on which we are required to report by exception

In the light of the knowledge and understanding of the Charity and its environment obtained in the course of the audit, we have not identified material misstatements in the Trustees' Annual Report (including strategic report)

We have nothing to report in respect of the following matters in relation to which the Charities Act 2011 requires us to report to you if, in our opinion:

- adequate accounting records have not been kept or returns adequate for our audit have not been received from branches not visited by us, or;
- the financial statements are not in agreement with the accounting records and returns; or
- certain disclosures of trustees' remuneration specified by law are not made; or
- we have not received all the information and explanations we require for our audit

INDEPENDENT AUDITOR'S REPORT  
TO THE TRUSTEES OF  
SWILLINGTON MINERS WELFARE SCHEME CLUB & INSTITUTE

Responsibilities of the trustees

As explained more fully in the trustees' responsibilities statement set out on page 1, the trustees are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as they determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the trustees are responsible for assessing the Charity's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the trustees either intend to liquidate the Charity or to cease operations, or have no realistic alternative but to do so.

Our responsibilities for the audit of the financial statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

Irregularities, including fraud, are instances of non-compliance with laws & regulations. We design procedures in line with our responsibilities, outlined above, to detect material misstatements in respect of irregularities, including fraud. The extent to which our procedures are capable of detecting irregularities, including fraud is detailed below:

Our approach to identifying and assessing the risk of material misstatement in respect of irregularities, including fraud and non-compliance with laws and regulations, was as follows:

- competence, capabilities and skills to identify or recognise non-compliance with applicable laws and regulations;
- we identified the laws and regulations applicable to the company through discussions with directors and other management, and from our commercial knowledge and experience of the sector;
- we focussed on specific laws and regulations which considered may have a direct material effect on the financial statements or the operations of the company, including the Companies Act 2006, taxation legislation, data protection, anti-bribery, employment, environmental, and health & safety legislation.
- we assessed the extent of compliance with the laws and regulations identified above through making enquiries of management and inspecting legal correspondence; and
- identified laws & regulations were communicated within the audit team regularly and the team remained alert to instances of non-compliance throughout the audit.

INDEPENDENT AUDITOR'S REPORT  
TO THE TRUSTEES OF  
SWILLINGTON MINERS WELFARE SCHEME CLUB & INSTITUTE

Our responsibilities for the audit of the financial statements (continued)

We assessed the susceptibility of the company's financial statements to material misstatement, including obtaining an understanding of how fraud might occur, by:

- making enquiries of management as to where they considered there was a susceptibility to fraud, their knowledge of actual, suspected and alleged fraud; and
- considering the internal controls in place to mitigate risks of fraud and non-compliance with laws & regulations.

To address the risk of fraud through management bias and override of controls, we:

- performed analytical procedures to identify any unusual or unexpected relationships;
- tested journal entries to identify unusual transactions;
- assessed whether judgements and assumptions made in determining the accounting estimates set out in note 2 and where indicative of potential bias; and
- investigated the rationale behind significant or unusual transactions.

In response to the risk of irregularities and non-compliance with laws and regulations, we designed procedures which included, but were not limited to:

- agreeing financial statement disclosures to underlying supporting documentation;
- reading the minutes of meetings of those charged with governance;
- enquiring of management as to actual and potential litigation and claims; and
- reviewing correspondence with HMRC, relevant regulators including the Health and Safety Executive, and the company's legal advisors.

There are inherent limitations in our audit procedures described above. The more removed that laws and regulations are from financial transactions, the less likely it is that we would become aware of non-compliance. Auditing standards also limit the audit procedures required to identify non-compliance with laws and regulations to enquiry of the directors and other management and the inspection of regulatory and legal correspondence, if any.

Material misstatements that arise due to fraud can be harder to detect than those that arise from error as they may involve deliberate concealment or collusion.

A further description of our responsibilities for the audit of the financial statements is located on the financial reporting council's website at: [www.frc.org.uk/auditorsresponsibilities](http://www.frc.org.uk/auditorsresponsibilities). This description forms part of our auditor's report.

INDEPENDENT AUDITOR'S REPORT  
TO THE TRUSTEES OF  
SWILLINGTON MINERS WELFARE SCHEME CLUB & INSTITUTE

Users of our report

This report is made solely to the Charity's members, as a body, in accordance with Chapter 3 of Part 16 of the Companies Act 2006. Our audit work has been undertaken so that we might state to the charity's members those matters we are required to state to them in an auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charity's members as a body for our audit work, for this report, or for the opinions we have formed.



**Graham Atkinson FCA (Senior Statutory Auditor)**

**For and on behalf of Walter Dawson & Son**

Chartered Accountants & Statutory Auditor

7 Wellington Road East

Dewsbury




WF13 1HF

22nd December 2021

SWILLINGTON MINERS WELFARE SCHEME CLUB & INSTITUTE  
BALANCE SHEET AS AT 31ST MARCH 2021

		<u>2021</u>		<u>2020</u>	
	<u>Notes</u>	£	£	£	£
<u>FIXED ASSETS</u>					
Tangible Assets	8		129,548		126,561
<u>CURRENT ASSETS</u>					
Debtors	9	27,612		21,910	
Investments	10	1		1	
Cash Balances	11	42,690		23,792	
		70,303		45,703	
<u>CREDITORS: Amounts Falling Due Within One Year</u>	12				
		( 68,380)		( 67,290)	
<u>NET CURRENT LIABILITIES</u>			1,923		( 21,587)
<u>TOTAL ASSETS LESS CURRENT LIABILITIES</u>			131,471		104,974
<u>CREDITORS: Amounts Falling Due After More Than One Year</u>					
			131,471		104,974
<u>FINANCED BY</u>					
Unrestricted Funds	14		131,471		104,974

The financial statements were approved and authorised for issue by the Trustees on 11th November 2021 and signed on their behalf by:

L Palmer   
D Alderson   
K Smith 

**SWILLINGTON MINERS WELFARE SCHEME CLUB & INSTITUTE**  
**STATEMENT OF CHANGES IN EQUITY**  
**FOR THE YEAR ENDED 31ST MARCH 2021**

	Unrestricted Funds	Total Equity
	£	£
Balance at 1st April 2019	96,513	96,513
Surplus for the Year	8,461	8,461
Balance at 31st March 2020	104,974	104,974
Surplus for the Year	26,497	26,497
Balance at 31st March 2021	131,471	131,471

SWILLINGTON MINERS WELFARE SCHEME CLUB & INSTITUTE  
NOTES TO THE FINANCIAL STATEMENTS  
YEAR ENDED 31ST MARCH 2021

1. STATUTORY INFORMATION

Swillington Miners Welfare Scheme Club & Institute is a charity domiciled in England and Wales, registration number 523963. The principal place of business is 9 Wakefield Road, Swillington, LS26 8DT.

2. COMPLIANCE WITH ACCOUNTING STANDARDS

The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Charities Act 2011.

3. ACCOUNTING POLICIES

The financial statements have been prepared under the historical cost convention.

The presentation currency is sterling.

The particular accounting policies adopted are as follows:

(a) Tangible Fixed Assets

Depreciation is provided on a straight line or reducing balance basis over the expected useful lives of each category of tangible fixed assets:

Club Alterations and Improvements	10% per annum on cost
Freehold Buildings	2% per annum on cost
Equipment, Fixtures and Fittings	10% per annum on written down value

Freehold Land and the Laying Out of the Sports Ground are not depreciated.

(b). Cashflow Statement

The club has taken advantage of the exemption provided by Financial Reporting Standard No 102 and has not prepared a cashflow statement.

(c). Taxation

As the Scheme is a Registered Charity it is not liable to Corporation Tax on its trading profits or investment income.

SWILLINGTON MINERS WELFARE SCHEME CLUB & INSTITUTE  
NOTES TO THE FINANCIAL STATEMENTS  
YEAR ENDED 31ST MARCH 2021

3. ACCOUNTING POLICIES (continued)

(d). Section Accounts

The Section Accounts incorporated in these financial statements all have year ends which do not necessarily coincide with that of the Scheme. Each Section has its own year end and the figures represent the years activities ending within the Schemes own current financial period.

(e) Investments

Investments comprise unquoted equity instruments.

The unquoted equity instruments are measured at cost.

(f) Government Grants

Grants receivable in relation to profit and loss expenditure are credited to the profit and loss account in the year for which they relate.

4. TURNOVER

Turnover for the year was £51,576 (2020: £41,708) and represents the cash received for the sale of goods and services provided during the year.

5. SUNDRY INCOME

	<u>2021</u>	<u>2020</u>
	£	£
Subscriptions, Pass Cards	789	7,918
Hire of Hall and Grounds	( 110)	4,700
Members Efforts, Bingo etc	( 1,499)	( 8,419)
Sundry Donations	786	4,734
Rental Income	19,395	22,770
Interest Received	4	5
Grant Income	30,423	10,000
	<u>49,788</u>	<u>41,708</u>

SWILLINGTON MINERS WELFARE SCHEME CLUB & INSTITUTE  
NOTES TO THE FINANCIAL STATEMENTS  
YEAR ENDED 31ST MARCH 2021

6. OPERATING AND ADMINISTRATION COSTS

	<u>2021</u>	<u>2020</u>
	£	£
Wages and Salaries (See 6a below)	2,866	3,654
Other Costs (See 6b below)	28,030	31,914
	<u>30,896</u>	<u>35,568</u>

6a. Wages and Salaries

	<u>2021</u>	<u>2020</u>
		£
Groundsman	2,866	3,654
	<u>2,866</u>	<u>3,654</u>

6b. Other Costs

	<u>2021</u>	<u>2020</u>
	£	£
Audit and Accountancy	1,140	1,186
Rates and Water	409	2,694
Bank Charges	8	495
Donations	50	150
Members Free Draws	545	635
OAP's Christmas Dinner and Grants	-	100
Members Refreshments and Concessions	-	3,955
Depreciation	12,264	12,352
Maintenance and Upkeep of Grounds and Equipment	12,974	8,642
Bowling Fees	-	105
Miscellaneous Expenses	640	1,600
	<u>28,030</u>	<u>31,914</u>

**SWILLINGTON MINERS WELFARE SCHEME CLUB & INSTITUTE**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**YEAR ENDED 31ST MARCH 2021**

**7. SURPLUS/(DEFICIT) IN SECTION ACCOUNTS**

		<u>2021</u>	<u>2020</u>
		£	£
	<u>Schedule</u>		
Senior Citizens Section			( 3,184)
Bowling Section	1	( 79)	119
Darts and Dominoes Section	2	69	223
Saints AFC Section	3	5,099	-
Ladies Section	4	514	3,003
Rugby Section	5	( 13)	( 131)
Members Section (formerly Childrens Treat)	6	227	354
Snooker Section	7	-	( 20)
Golf Section	8	-	( 10)
Swillington MWAFC (Sunday) Section	9	-	( 266)
		<u>5,817</u>	<u>88</u>

**8. TANGIBLE FIXED ASSETS**

	Freehold Land and Buildings	Laying Out of Sports Ground	Club Alterations & Improve- ments	Carried Forward
	£	£	£	£
<u>Cost:</u>				
As at 1st April 2020	77,354	19,208	68,750	165,312
Additions	15,251	-	-	15,251
As at 31st March 2021	<u>92,605</u>	<u>19,208</u>	<u>68,750</u>	<u>180,563</u>
<u>Depreciation:</u>				
As at 1st April 2020	32,875	-	41,250	74,125
Charge for Year	1,852	-	6,875	8,727
As at 31st March 2021	<u>34,727</u>	<u>-</u>	<u>48,125</u>	<u>82,852</u>
<u>Net Book Value:</u>				
As at 31st March 2021	<u>57,878</u>	<u>19,208</u>	<u>20,625</u>	<u>97,711</u>
As at 31st March 2020	<u>44,479</u>	<u>19,208</u>	<u>27,500</u>	<u>91,187</u>

**SWILLINGTON MINERS WELFARE SCHEME CLUB & INSTITUTE**  
**INCOME AND EXPENDITURE ACCOUNT**  
**FOR THE YEAR ENDED 31ST MARCH 2021**

	<u>Note</u>	<u>2021</u>	<u>2020</u>
		£	£
Sundry Income	5	49,788	41,708
Operating and Administration Costs	6	<u>( 30,896)</u>	<u>( 35,568)</u>
		18,892	6,140
Grants and Donation from Sections		1,788	2,233
Surplus/(Deficit) in Section Accounts	7	<u>5,817</u>	<u>88</u>
<u>Surplus for the Year</u>		<u><u>26,497</u></u>	<u><u>8,461</u></u>

All the activities undertaken by the club were continuing activities.

**SWILLINGTON MINERS WELFARE SCHEME CLUB & INSTITUTE**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**YEAR ENDED 31ST MARCH 2021**

**8. TANGIBLE FIXED ASSETS (continued)**

	Brought Forward	Equipment, Fixtures and Fittings	Total
	£	£	£
<b><u>Cost:</u></b>			
As at 1st April 2020	165,312	100,535	265,847
Additions	15,251	-	-
As at 31st March 2021	<u>180,563</u>	<u>100,535</u>	<u>281,098</u>
<b><u>Depreciation:</u></b>			
As at 1st April 2020	74,125	65,161	139,286
Charge for Year	8,727	3,537	12,264
As at 31st March 2021	<u>82,852</u>	<u>68,698</u>	<u>151,550</u>
<b><u>Net Book Value:</u></b>			
As at 31st March 2021	<u>97,711</u>	<u>31,837</u>	<u>129,548</u>
As at 31st March 2020	<u>91,187</u>	<u>35,374</u>	<u>126,561</u>

**9. DEBTORS**

	2021	2020
	£	£
Trade Debtors	-	-
Prepayments and Accrued Income	-	10,000
Loan Account:		
Swillington Sports and Social Club Limited	27,612	11,910
	<u>27,612</u>	<u>21,910</u>

**10. INVESTMENT**

	2021	2020
	£	£
Leeds Branch C. & I. Union Limited Share - at cost	1	1
	<u>1</u>	<u>1</u>

SWILLINGTON MINERS WELFARE SCHEME CLUB & INSTITUTE  
NOTES TO THE FINANCIAL STATEMENTS  
YEAR ENDED 31ST MARCH 2021

11. CASH BALANCES

	2021	2020
	£	£
Co-operative Bank: Current Account	25,698	12,732
Deposit Accounts	175	175
Steward's Bond Account	1,014	1,010
Cash in Hand: Treasurer	182	71
	27,069	13,988
Section Accounts Cash at Bank:		
Bowling Section (1)	2,233	2,234
Darts and Dominoes Section (2)	419	163
Saints AFC Section (3)	5,249	150
Ladies & Senior Citizens Section (4)	3,506	3,506
Rugby Section (5)	1,595	1,608
Golf Section (8)	50	50
Swillington MWAFC (Sunday) Section (9)	150	150
Section Accounts Cash in Hand:		
Bowling Section (1)	460	538
Darts and Dominoes Section (2)	163	350
Saints AFC Section (3)	35	35
Ladies & Senior Citizens Section (4)	626	112
Rugby Section (5)	35	35
Members Section (6 formerly Childrens Treat)	710	483
Snooker Section (7)	324	324
Swillington MWAFC (Sunday) Section (9)	66	66
	42,690	23,792

12. CREDITORS: Amounts Falling Due Within One Year

	2021	2020
	£	£
Other Creditors and Accruals	67,380	66,290
Steward's Bond	1,000	1,000
	68,380	67,290

SWILLINGTON MINERS WELFARE SCHEME CLUB & INSTITUTE  
NOTES TO THE FINANCIAL STATEMENTS  
YEAR ENDED 31ST MARCH 2021

13. RELATED PARTY TRANSACTIONS

The club is controlled by the committee on behalf of the members. The club received rent of £18,000 (2020: £18,000) from Swillington Sports and Social Club Limited for the use of its premises.

14. ANALYSIS OF UNRESTRICTED FUNDS

	<u>2021</u>	<u>2020</u>
	£	£
Bowling Section (1)	2,693	2,772
Darts and Dominoes Section (2)	582	513
Saints AFC Section (3)	5,284	185
Ladies & Senior Citizens Section (4)	4,132	3,618
Rugby Section (5)	1,630	1,643
Members Section (6 formerly Childrens Treat)	710	483
Snooker Section (7)	324	324
Golf Section (8)	50	50
Swillington MWAFC (Sunday) Section (9)	216	216
	<u>15,621</u>	<u>9,804</u>
Main Fund	115,850	95,170
	<u>131,471</u>	<u>104,974</u>

SWILLINGTON MINERS WELFARE SCHEME CLUB & INSTITUTE  
SCHEDULE 1 BOWLS SECTION  
STATEMENT OF ACCOUNTS FOR THE PERIOD ENDED 31ST MARCH 2021

<u>INCOME</u>		<u>EXPENDITURE</u>	
Cash at Bank 1st January 2020	2,234	Cas. Vets Fees	28
Cash in Hand 1st January 2020	538	North East Vets Fees	40
Members Fees	85	Yorkshire Fees	92
		Cas./Yorks Association Fees	4
		Cash in Hand 31st March 2021	460
		Cash at Bank 31st March 2021	2,233
	<u>2,857</u>		<u>2,857</u>

SWILLINGTON MINERS WELFARE SCHEME CLUB & INSTITUTE  
SCHEDULE 2 DARTS AND DOMINOES SECTION (SEASON 2019/2020)  
STATEMENT OF ACCOUNTS FOR THE YEAR ENDED 31ST MARCH 2021

<u>INCOME</u>		<u>EXPENDITURE</u>	
Cash at Bank 1st July 2019	163	League and Individual Fees	41
Cash in Hand 1st July 2019	350	League Meetings	48
Raffles	126	Refreshments	370
Part-Refreshments	120	Raffle Prizes	70
Transport	247	Transport to Matches	70
Football Cards	175	Cash in Hand 31st March 2021	163
		Cash at Bank 31st March 2021	419
	<u>1,181</u>		<u>1,181</u>

SCHEDULE 3 SWILLINGTON SAINTS AFC  
STATEMENT OF ACCOUNTS FOR THE YEAR ENDED 31ST MARCH 2021

<u>INCOME</u>		<u>EXPENDITURE</u>	
Cash in Hand 1st June 2019	35	Affiliations Fees	460
Cash at Bank 1st June 2019	150	Bonus Ball Game	2,540
Fines Repaid	178	Trophies	172
Player Training Wear	863	Players Fines	216
Football Cards	10	Referees	306
Signing-On-Fee	1,000	Equipment	5,070
Sponsorship	8,566	Insurance	221
Laundry	2,571	Refreshments	80
Tuck Shop	200	Laundry	86
Bonus Ball Game	4,553	Kit	3,516
		Kids Party Days	15
		Kids Galas	100
		Multi Media Company	60
		Cash in Hand 31st March 2021	35
		Cash at Bank 31st March 2021	5,249
	<u>18,126</u>		<u>18,126</u>

SWILLINGTON MINERS WELFARE SCHEME CLUB & INSTITUTE  
SCHEDULE 4 LADIES & SENIOR CITIZENS SECTION  
STATEMENT OF ACCOUNTS FOR THE YEAR ENDED 30TH MARCH 2021

<u>INCOME</u>		<u>EXPENDITURE</u>	
Cash in Hand 1st January 2020	112	Raffle Prizes	150
Cash at Bank 1st January 2020	3,506	Bonus/Draw Outs	198
Raffle	266	Bingo Payout	43
Bingo	201	Easter Eggs	45
Members Subs	474	Donation to Helpers	60
1-90	69	Cash in Hand 30th March 2021	626
		Cash at Bank 30th March 2021	3,506
	<u>4,628</u>		<u>4,628</u>

SCHEDULE 5 RUGBY LEAGUE SECTION  
STATEMENT OF ACCOUNTS FOR THE YEAR ENDED 31ST MARCH 2021

<u>INCOME</u>		<u>EXPENDITURE</u>	
Cash in Hand 1st January 2020	35	Club RL Fees	337
Cash at Bank 1st January 2020	1,608	Café Set up	197
Club Raffles	57	Cash in Hand 31st March 2021	35
Café Income	47	Cash at Bank 31st March 2021	1,595
Registration fees	300		
Under 11's	117		
	<u>2,164</u>		<u>2,164</u>

SWILLINGTON MINERS WELFARE SCHEME CLUB & INSTITUTE  
SCHEDULE 6 MEMBERS SECTION (FORMERLY CHILDREN'S TREAT SECTION)  
STATEMENT OF ACCOUNTS FOR THE YEAR ENDED 31ST MARCH 2021

<u>INCOME</u>		<u>EXPENDITURE</u>	
Cash in Hand 1st January 2020	483	Raffle Prizes	14
Forecast	616	Forecast	855
Bingo	1,706	Special Bingo's	1,450
1 to 90	88	Sweets	506
Raffles	65	Teas/Coffee's	490
Sweets	541	Stationery	27
Coffee	553	Cash in Hand 31st March 2021	710
	<u>4,052</u>		<u>4,052</u>

SCHEDULE 7 SNOOKER SECTION  
STATEMENT OF ACCOUNTS FOR THE YEAR ENDED 30TH MARCH 2021

<u>INCOME</u>		<u>EXPENDITURE</u>	
Cash in Hand 15th June 2019	324	Cash in Hand 30th March 2021	324
	<u>324</u>		<u>324</u>

SWILLINGTON MINERS WELFARE SCHEME CLUB & INSTITUTE  
SCHEDULE 8 GOLF SECTION  
STATEMENT OF ACCOUNTS FOR THE YEAR ENDED 30TH MARCH 2021

<u>INCOME</u>		<u>EXPENDITURE</u>	
Cash at Bank 1st January 2019	50	Cash at Bank 30th March 2021	50
	<u>50</u>		<u>50</u>

SCHEDULE 9 SWILLINGTON WELFARE AFC  
(LEEDS COMBINATION SUNDAY LEAGUE)  
STATEMENT OF ACCOUNTS FOR THE YEAR ENDED 31ST MARCH 2021

<u>INCOME</u>		<u>EXPENDITURE</u>	
Cash at Bank 1st July 2019	66	Cash in Hand 31st March 2021	66
Raffles	150	Cash at Bank 31st March 2021	150
	<u>216</u>		<u>216</u>