

WALTON COMMUNITY CENTRE AND RECREATION GROUND

England & Wales · Charity number 523989

Details

Other names WALTON MINERS' WELFARE RECREATION GROUND

Status Registered

Legal form Other

Company number [02701543](#)

Registered 1964-04-20

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

Contact

Address C/o The Sports & Social Club
Shay Lane
Walton
Wakefield
West Yorkshire
WF2 6LA

Phone 01924250758

Activities

Objects: TO PROVIDE FACILITIES FOR PHYSICAL TRAINING AND RECREATION. RECREATION GROUND IS HELD UPON THE TRUSTS DECLARED IN THE CONVEYANCE DATED THE 25TH NOVEMBER 1955, BUT THE MANAGEMENT OF THE FOUNDATION IS REGULATED BY A TRUST DEED DATED 24TH FEBRUARY 1965.

Activities: The charity aim is to work with the community to provide, grounds and facilities for recreation and sports activities, encompassing all age groups.

Classification

- **How:** Makes Grants To Organisations, 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 Defined Groups, The General Public/mankind

Geography

- **Area of benefit:** THE PARISH OF WALTON AND THE NEIGHBOURHOOD THEREOF
- City Of Wakefield

Finances

Period end	Income	Expenditure	Assets	Employees
2025-03-31	£29,995	£51,657	-	-
2024-03-31	£42,905	£21,893	-	-
2023-03-31	£42,442	£34,557	-	-
2022-03-31	£42,340	£18,217	-	-
2021-03-31	£36,236	£13,541	-	-

Trustees

Name	Role	Appointed
NEIL ROBINSON	Chair	
ANTHONY DUDLEY		
DARRAN MCGUIRE		
JOHN ROBINSON		

WALTON COMMUNITY CENTRE AND RECREATION GROUND

England & Wales - Charity number 523989

Accounts

**WALTON COMMUNITY CENTRE
AND RECREATION GROUND**

REGISTERED CHARITY NO: 523989

**FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2025**

WALTON COMMUNITY CENTRE AND RECREATION GROUND

**ANNUAL REPORT AND ACCOUNTS FOR THE
YEAR ENDED 31 MARCH 2025**

INDEX

<u>CONTENTS</u>	<u>PAGE</u>
Legal and Administrative Details	1
Trustees' Report	2 - 3
Independent Examiner's Report	4
Statement of Financial Activities	5
Balance Sheet	6
Notes to the Financial Statements	7 - 9
Section Accounts	10 - 12

WALTON COMMUNITY CENTRE AND RECREATION GROUND
CHARITY REGISTRATION NO: 523989

LEGAL AND ADMINISTRATIVE DETAILS

TRUSTEES:

Mr N Robinson
Mr J Robinson
Mr D McGuire
Mr A Dudley

SCHEME ADDRESS:

Shay Lane
Walton
Wakefield
WF2 6LA

BANKERS:

Santander
Bridle Road
Bootle
Merseyside
GIR OAA

INDEPENDENT EXAMINER:

J Wallage FCA
CISWO (Trading) Limited
The Old Rectory
Rectory Drive
Whiston
Rotherham
S60 4JG

WALTON COMMUNITY CENTRE AND RECREATION GROUND

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 MARCH 2025

The Trustees present their report along with the financial statements of the charity for the year ended 31 March 2025. The financial statements have been prepared in accordance with the accounting policies set out in Note 1 to the accounts which can be found on page 7.

Constitution and Objects

The charity is constituted by a Conveyance dated 25th November 1955 and a trust deed dated 24th February 1965, and is registered under the number 523989.

Its objective is to provide a recreation ground and community centre providing facilities for physical training and recreation for the people of Walton and the surrounding area.

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

Organisational Structure

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

The charity is responsible for maintaining the premises and grounds in a suitable state of repair for use by those who live in the surrounding area. It raises income through various charitable activities, the main one being the hiring out of its facilities to the public. In addition to this, the connected trading company, Walton Club Limited, pays an annual Occupational Licence Fee to the charity in addition to gift-aiding its taxable profits to the Charity for charitable usage.

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

Financial Review

The charity had net outgoing resources of £16,489 (2024 net incoming resources £15,548). The various sub-sections at the scheme had a combined surplus of £27 for the year (£264 surplus in the previous year). The overall result was £21,662 net outgoing resources for the year (2024 net incoming resources £21,012). The extensive toilet refurbishments have had a significant bearing on this result. The trustees are carefully managing the charity's finances and are satisfied that it will be able to continue to meet its obligations for the foreseeable future.

Review of Activities and Public Benefits

The trustees have referred to the guidance given by the Charity Commission on Public Benefit when reviewing the aims and objectives and, as a result, the following have taken place during the year.

The trustees have been working very hard over the last 12 months keeping everything up to date and running smoothly at the centre. Membership is still increasing and it will help strengthen our position as a centre for the community.

Overall in general the centre is doing OK but still needs your support to further improve the centre, please, please get involved and join us here to make the centre a great place for everyone to come and enjoy.

The trustees are looking forward to the next 12 months and hope for better things to come in the future.

WALTON COMMUNITY CENTRE AND RECREATION GROUND

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 MARCH 2025 (CONTINUED)

Investment Policy

The trustees do not have an investment policy in place as such but they have taken the sensible approach and placed the charity's liquid assets in interest bearing bank accounts, thus raising some income for the charity's use whilst ensuring that the money is readily available should it be needed.

Reserves Policy

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

Risk Management

The trustees are aware of the operational and financial risks which the charity faces and regularly reviews those risks to mitigate against any impact they may have on the charity. The major risks facing the charity are the continued success of the social club from which it derives its main funding, the support of individuals and the community in using the facilities and the introduction of the younger generation to provide for the future. The Trustees work closely with the directors, committee and members to address these risks.

Statement of Trustees' Responsibilities

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

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

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

.....*D. M. Greene*.....
Signed - Trustee

.....*DARRAN M. GUINEE*.....
Print Name - Trustee

Date.....*12/6/25*.....

**INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF
WALTON COMMUNITY CENTRE AND RECREATION GROUND**

I report to the Trustees on my examination of the accounts of the above named charity (registered no. 523989) for the year ended 31 March 2025, set out on pages 5 to 9.

Responsibilities and basis of report

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

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

Independent Examiners Statement

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

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

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



.....
J Wallage FCA
On behalf of CISWO (Trading) Ltd
The Old Rectory
Rectory Drive
Whiston
Rotherham
S60 4JG

..... 12/6/2025
Date

WALTON COMMUNITY CENTRE AND RECREATION GROUND

STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR ENDED 31 MARCH 2025

	<u>Note</u>	<u>Unrestricted</u> <u>Funds</u> £	<u>Restricted</u> <u>Fund</u> £	<u>Designated</u> <u>Funds</u> £	<u>2025</u> <u>Total</u> £	<u>2024</u> <u>Total</u> £
<u>Income and Endowments</u>						
Occupational licence	2	8,730	-	-	8,730	8,730
Members' subscriptions		65	-	-	65	445
Rent received		7,800	-	-	7,800	7,800
Room and field hire		9,410	-	-	9,410	9,020
Snooker and pool		502	-	-	502	965
Grants	3	3,185	-	-	3,185	15,000
Sections income	7	-	-	303	303	945
Total Incoming Resources		<u>29,692</u>	<u>-</u>	<u>303</u>	<u>29,995</u>	<u>42,905</u>
<u>Expenditure</u>						
<u>Direct Charitable Expenditure</u>						
Repairs and maintenance		40,295	5,200	-	45,495	14,196
Insurance		1,663	-	-	1,663	1,603
Rates and water rates		489	-	-	489	1,534
Depreciation	4	2,480	-	-	2,480	3,053
Sections expenditure	7	-	-	276	276	681
		<u>44,927</u>	<u>5,200</u>	<u>276</u>	<u>50,403</u>	<u>21,067</u>
<u>Administration</u>						
Accountancy		870	-	-	870	826
Sundry expenses		384	-	-	384	-
Total expenditure		<u>46,181</u>	<u>5,200</u>	<u>276</u>	<u>51,657</u>	<u>21,893</u>
NET MOVEMENT OF RESOURCES		(16,489)	(5,200)	27	(21,662)	21,012
Balance brought forward at 1 April 2024		345,462	5,200	7,629	358,291	337,279
Balance carried forward at 31 March 2025		<u>328,973</u>	<u>-</u>	<u>7,656</u>	<u>336,629</u>	<u>358,291</u>

WALTON COMMUNITY CENTRE AND RECREATION GROUND

BALANCE SHEET AS AT 31 MARCH 2025

	<u>Notes</u>	<u>2025</u>		<u>2024</u>	
		£	£	£	£
<u>Fixed Assets</u>					
Tangible assets	4		199,525		202,005
<u>Current Assets</u>					
Debtors and prepaid expenses	5	92,293		79,105	
Cash at bank and in hand	6	38,025		70,378	
Cash held by sections	7	7,656		7,629	
		137,974		157,112	
<u>Less: Current Liabilities</u>					
Creditors falling due within one year	8	(870)		(826)	
Net Current Assets			137,104		156,286
TOTAL NET ASSETS			336,629		358,291

Represented by:-

Sections	7,656	7,629
Restricted Fund	-	5,200
Unrestricted Fund	328,973	345,462
	336,629	358,291

The financial statements were approved by the trustees and signed on their behalf by:

D. M'Guire
Signed - Trustee

DANNAN M'GUIRE
Print Name - Trustee

12/6/25
Date

WALTON COMMUNITY CENTRE AND RECREATION GROUND

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2025

1. ACCOUNTING POLICIES

a) Basis of preparation and assessment of going concern

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

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

b) Income Recognition

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

Donations are recognised when they are received.

c) Expenditure Recognition

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

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

d) Depreciation

Depreciation is provided to write off the cost or valuation less estimated residual of fixed assets over their expected useful lives. The rates applied are:

- Fixtures and fittings - residual balance method	10% per annum
- Property improvements - straight line method	15% per annum

WALTON COMMUNITY CENTRE AND RECREATION GROUND

NOTES TO THE FINANCIAL STATEMENTS (Continued)

FOR THE YEAR ENDED 31 MARCH 2025

	<u>2025</u>	<u>2024</u>
	£	£
2. <u>OCCUPATIONAL LICENCE</u>		
Walton Club Limited	<u>8,730</u>	<u>8,730</u>

3. GRANTS RECEIVED

Revenue grants are recognised in the Statement of Financial Activities on a received basis and are matched with the expenditure towards which they are intended to contribute.

4. <u>FIXED ASSETS</u>	<u>Land & Buildings</u>	<u>Improvements</u>	<u>Fixtures & Equipment</u>	<u>Total</u>
	£	£	£	£
<u>Cost</u>				
At 1 April 2024	165,712	45,420	163,442	374,574
Additions	-	-	-	-
At 31 March 2025	<u>165,712</u>	<u>45,420</u>	<u>163,442</u>	<u>374,574</u>
<u>Depreciation</u>				
At 1 April 2024	-	26,211	146,358	172,569
Charge for the year	-	772	1,708	2,480
At 31 March 2025	<u>-</u>	<u>26,983</u>	<u>148,066</u>	<u>175,049</u>
<u>Net Book Value</u>				
At 31 March 2025	<u>165,712</u>	<u>18,437</u>	<u>15,376</u>	<u>199,525</u>
At 31 March 2024	<u>165,712</u>	<u>19,209</u>	<u>17,084</u>	<u>202,005</u>

	<u>2025</u>	<u>2024</u>
	£	£
5. <u>DEBTORS AND PREPAID EXPENSES</u>		
Prepayments	1,392	1,384
Due from Walton Club Ltd	90,901	77,721
	<u>92,293</u>	<u>79,105</u>

WALTON COMMUNITY CENTRE AND RECREATION GROUND

NOTES TO THE FINANCIAL STATEMENTS (Continued)

FOR THE YEAR ENDED 31 MARCH 2025

	<u>2025</u>	<u>2024</u>
	£	£
6 <u>CASH AT BANK AND IN HAND</u>		
Current account	38,025	70,015
Deposit account	-	363
	<u>38,025</u>	<u>70,378</u>

	<u>Opening</u>			<u>Closing</u>
	<u>Balance</u>	<u>Receipts</u>	<u>Payments</u>	<u>Balance</u>
	£	£	£	£
7 <u>CASH HELD BY SECTIONS</u>				
Rugby section	2,696	-	-	2,696
Sports section	1,835	-	-	1,835
Gala Committee	3,098	303	276	3,125
	<u>7,629</u>	<u>303</u>	<u>276</u>	<u>7,656</u>

	<u>2025</u>	<u>2024</u>
	£	£
8 <u>CREDITORS FALLING DUE WITHIN ONE YEAR</u>		
Accruals	870	826
	<u>870</u>	<u>826</u>

WALTON COMMUNITY CENTRE AND RECREATION GROUND

WALTON WARRIORS OPEN AGE RUGBY SECTION

FOR THE YEAR ENDED 31 MARCH 2025

INCOME

EXPENDITURE

	<u>2025</u>	<u>2024</u>		<u>2025</u>	<u>2024</u>
	£	£		£	£
All income	-	-	All expenditure	-	-
	<u>-</u>	<u>-</u>		<u>-</u>	<u>-</u>
Cash at bank brought forward	2,696	2,696	Cash at bank carried forward	2,696	2,696
	<u>2,696</u>	<u>2,696</u>		<u>2,696</u>	<u>2,696</u>

NOTE:

There were no activities by this section during the year.

WALTON COMMUNITY CENTRE AND RECREATION GROUND

WALTON SPORTS SECTION

FOR THE YEAR ENDED 31 MARCH 2025

<u>INCOME</u>	<u>2025</u>	<u>2024</u>	<u>EXPENDITURE</u>	<u>2025</u>	<u>2024</u>
	£	£		£	£
All income	-	-	All expenditure	-	-
	<u>-</u>	<u>-</u>		<u>-</u>	<u>-</u>
Cash in hand brought forward	1,835	1,835	Cash in hand carried forward	1,835	1,835
	<u>1,835</u>	<u>1,835</u>		<u>1,835</u>	<u>1,835</u>

There were no activities by this section during the year.

WALTON COMMUNITY CENTRE AND RECREATION GROUND

GALA COMMITTEE

FOR THE YEAR ENDED 31 MARCH 2025

INCOME

2025
£

2024
£

EXPENDITURE

2025
£

2024
£

Car show

303

945

Drinks for car show

276

248

Adjustment to balance

-

433

303

945

276

681

Cash in hand
brought forward

3,098

2,834

Cash in hand
carried forward

3,125

3,098

3,401

3,779

3,401

3,779

WALTON COMMUNITY CENTRE AND RECREATION GROUND

England & Wales - Charity number 523989

Accounts

WALTON COMMUNITY CENTRE
AND RECREATION GROUND

REGISTERED CHARITY NO: 523989

FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2024

WALTON COMMUNITY CENTRE AND RECREATION GROUND

**ANNUAL REPORT AND ACCOUNTS FOR THE
YEAR ENDED 31 MARCH 2024**

INDEX

<u>CONTENTS</u>	<u>PAGE</u>
Legal and Administrative Details	1
Trustees' Report	2 - 3
Independent Examiner's Report	4
Statement of Financial Activities	5
Balance Sheet	6
Notes to the Financial Statements	7 - 9
Section Accounts	10 - 12

WALTON COMMUNITY CENTRE AND RECREATION GROUND
CHARITY REGISTRATION NO: 523989

LEGAL AND ADMINISTRATIVE DETAILS

TRUSTEES: Mr N Robinson
Mr J Robinson
Mr D McGuire
Mr A Dudley

SCHEME ADDRESS: Shay Lane
Walton
Wakefield
WF2 6LA

BANKERS: Santander
Bridle Road
Bootle
Merseyside
GIR OAA

INDEPENDENT EXAMINER: J Wallage FCA
CISWO (Trading) Limited
The Old Rectory
Rectory Drive
Whiston
Rotherham
S60 4JG

WALTON COMMUNITY CENTRE AND RECREATION GROUND

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 MARCH 2024

The Trustees present their report along with the financial statements of the charity for the year ended 31 March 2024. The financial statements have been prepared in accordance with the accounting policies set out in Note 1 to the accounts which can be found on page 7.

Constitution and Objects

The charity is constituted by a Conveyance dated 25th November 1955 and a trust deed dated 24th February 1965, and is registered under the number 523989.

Its objective is to provide a recreation ground and community centre providing facilities for physical training and recreation for the people of Walton and the surrounding area.

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

Organisational Structure

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

The charity is responsible for maintaining the premises and grounds in a suitable state of repair for use by those who live in the surrounding area. It raises income through various charitable activities, the main one being the hiring out of its facilities to the public. In addition to this, the connected trading company, Walton Club Limited, pays an annual Occupational Licence Fee to the charity in addition to gift-aiding its taxable profits to the Charity for charitable usage.

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

Financial Review

The charity had net incoming resources of £15,548 (2023 net incoming resources £10,500). The various sub-sections at the scheme had a combined surplus of £264 for the year (£2,615 deficit in the previous year). Restricted grant funding of £15,000 was received and only £9,800 spent. The overall result was £21,012 net incoming resources for the year (2023 net incoming resources £7,885). The trustees are carefully managing the charity's finances and are satisfied that it will be able to continue to meet its obligations for the foreseeable future.

Review of Activities and Public Benefits

The trustees have referred to the guidance given by the Charity Commission on Public Benefit when reviewing the aims and objectives and, as a result, the following have taken place during the year.

The trustees have been working very hard over the last 12 months keeping everything up to date and running smoothly at the centre. Membership is still increasing and it will help strengthen our position as a centre for the community.

Overall in general the centre is doing OK but still needs your support to further improve the centre, please, please get involved and join us here to make the centre a great place for everyone to come and enjoy.

The trustees are looking forward to the next 12 months and hope for better things to come in the future.

WALTON COMMUNITY CENTRE AND RECREATION GROUND

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 MARCH 2024 (CONTINUED)

Investment Policy

The trustees do not have an investment policy in place as such but they have taken the sensible approach and placed the charity's liquid assets in interest bearing bank accounts, thus raising some income for the charity's use whilst ensuring that the money is readily available should it be needed.

Reserves Policy

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

Risk Management

The trustees are aware of the operational and financial risks which the charity faces and regularly reviews those risks to mitigate against any impact they may have on the charity. The major risks facing the charity are the continued success of the social club from which it derives its main funding, the support of individuals and the community in using the facilities and the introduction of the younger generation to provide for the future. The Trustees work closely with the directors, committee and members to address these risks.

Statement of Trustees' Responsibilities

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

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

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



Signed - Trustee



Print Name - Trustee

Date 18/9/24

**INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF
WALTON COMMUNITY CENTRE AND RECREATION GROUND**

I report to the Trustees on my examination of the accounts of the above named charity (registered no. 523989) for the year ended 31 March 2024, set out on pages 5 to 9.

Responsibilities and basis of report

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

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

Independent Examiners Statement

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

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

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



.....
J Wallage FCA
On behalf of CISWO (Trading) Ltd
The Old Rectory
Rectory Drive
Whiston
Rotherham
S60 4JG

.....
Date

18/9/24

WALTON COMMUNITY CENTRE AND RECREATION GROUND

STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR ENDED 31 MARCH 2024

	<u>Note</u>	<u>Unrestricted</u> <u>Funds</u> £	<u>Restricted</u> <u>Fund</u> £	<u>Designated</u> <u>Funds</u> £	<u>2024</u> <u>Total</u> £	<u>2023</u> <u>Total</u> £
<u>Income and Endowments</u>						
Occupational licence	2	8,730	-	-	8,730	8,730
Members' subscriptions		445	-	-	445	408
Rent received		7,800	-	-	7,800	7,800
Room and field hire		9,020	-	-	9,020	8,815
Snooker and pool		965	-	-	965	623
Local authority grant	3	-	15,000	-	15,000	14,758
Sections income	7	-	-	945	945	1,308
Total Incoming Resources		26,960	15,000	945	42,905	42,442
<u>Expenditure</u>						
<u>Direct Charitable Expenditure</u>						
Repairs and maintenance		4,396	9,800	-	14,196	19,240
Insurance		1,603	-	-	1,603	1,584
Rates and water rates		1,534	-	-	1,534	2,568
Donation		-	-	-	-	250
Depreciation	4	3,053	-	-	3,053	6,156
Sections expenditure	7	-	-	681	681	3,923
		10,586	9,800	681	21,067	33,721
<u>Administration</u>						
Accountancy		826	-	-	826	794
Sundry expenses		-	-	-	-	42
Total expenditure		11,412	9,800	681	21,893	34,557
NET MOVEMENT OF RESOURCES		15,548	5,200	264	21,012	7,885
Balance brought forward at 1 April 2023		329,914	-	7,365	337,279	329,394
Balance carried forward at 31 March 2024		345,462	5,200	7,629	358,291	337,279

WALTON COMMUNITY CENTRE AND RECREATION GROUND

BALANCE SHEET AS AT 31 MARCH 2024

	<u>Notes</u>	<u>2024</u>		<u>2023</u>	
		£	£	£	£
<u>Fixed Assets</u>					
Tangible assets	4		202,005		205,058
<u>Current Assets</u>					
Debtors and prepaid expenses	5	79,105		72,031	
Cash at bank and in hand	6	70,378		53,624	
Cash held by sections	7	7,629		7,365	
		<u>157,112</u>		<u>133,020</u>	
<u>Less: Current Liabilities</u>					
Creditors falling due within one year	8	<u>(826)</u>		<u>(799)</u>	
Net Current Assets			156,286		132,221
TOTAL NET ASSETS			<u><u>358,291</u></u>		<u><u>337,279</u></u>
<u>Represented by:-</u>					
Sections			7,629		7,365
Restricted Fund			5,200		-
Unrestricted Fund			345,462		329,914
			<u><u>358,291</u></u>		<u><u>337,279</u></u>

The financial statements were approved by the trustees and signed on their behalf by:

D. M. Guine
Signed - Trustee

D. M. Guine
Print Name - Trustee

18/9/24
Date

WALTON COMMUNITY CENTRE AND RECREATION GROUND

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2024

1. ACCOUNTING POLICIES

a) Basis of preparation and assessment of going concern

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

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

b) Income Recognition

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

Donations are recognised when they are received.

c) Expenditure Recognition

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

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

d) Depreciation

Depreciation is provided to write off the cost or valuation less estimated residual of fixed assets over their expected useful lives. The rates applied are:

- Fixtures and fittings - residual balance method	10% per annum
- Property improvements - straight line method	15% per annum

WALTON COMMUNITY CENTRE AND RECREATION GROUND

NOTES TO THE FINANCIAL STATEMENTS (Continued)
FOR THE YEAR ENDED 31 MARCH 2024

	<u>2024</u>	<u>2023</u>
	£	£
2. <u>OCCUPATIONAL LICENCE</u>		
Walton Club Limited	<u>8,730</u>	<u>8,730</u>

3. GRANTS RECEIVED

Revenue grants are recognised in the Statement of Financial Activities on a received basis and are matched with the expenditure towards which they are intended to contribute. During the year £15,000 has been received from Wakefield Metropolitan District Council. This is specifically for roof repairs and window replacement.

4. <u>FIXED ASSETS</u>	<u>Land & Buildings</u>	<u>Improvements</u>	<u>Fixtures & Equipment</u>	<u>Total</u>
	£	£	£	£
<u>Cost</u>				
At 1 April 2023	165,712	45,420	163,442	374,574
Additions	-	-	-	-
At 31 March 2024	<u>165,712</u>	<u>45,420</u>	<u>163,442</u>	<u>374,574</u>
<u>Depreciation</u>				
At 1 April 2023	-	25,056	144,460	169,516
Charge for the year	-	1,155	1,898	3,053
At 31 March 2024	<u>-</u>	<u>26,211</u>	<u>146,358</u>	<u>172,569</u>
<u>Net Book Value</u>				
At 31 March 2024	<u>165,712</u>	<u>19,209</u>	<u>17,084</u>	<u>202,005</u>
At 31 March 2023	<u>165,712</u>	<u>20,364</u>	<u>18,982</u>	<u>205,058</u>

	<u>2024</u>	<u>2023</u>
	£	£
5. <u>DEBTORS AND PREPAID EXPENSES</u>		
Prepayments	1,384	1,327
Due from Walton Club Ltd	77,721	70,704
	<u>79,105</u>	<u>72,031</u>

WALTON COMMUNITY CENTRE AND RECREATION GROUND

NOTES TO THE FINANCIAL STATEMENTS (Continued)
FOR THE YEAR ENDED 31 MARCH 2024

	<u>2024</u>	<u>2023</u>
	£	£
6 <u>CASH AT BANK AND IN HAND</u>		
Current account	70,015	53,003
Deposit account	363	363
Cash	-	258
	<u>70,378</u>	<u>53,624</u>

	<u>Opening</u>		<u>Closing</u>
	<u>Balance</u>	<u>Receipts</u>	<u>Balance</u>
	£	£	£
7 <u>CASH HELD BY SECTIONS</u>			
Rugby section	2,696	-	2,696
Sports section	1,835	-	1,835
Gala Committee	2,834	945	3,098
	<u>7,365</u>	<u>945</u>	<u>7,629</u>

	<u>2024</u>	<u>2023</u>
	£	£
8 <u>CREDITORS FALLING DUE WITHIN ONE YEAR</u>		
Accruals	826	799
	<u>826</u>	<u>799</u>

WALTON COMMUNITY CENTRE AND RECREATION GROUND

WALTON WARRIORS OPEN AGE RUGBY SECTION

FOR THE YEAR ENDED 31 MARCH 2024

<u>INCOME</u>			<u>EXPENDITURE</u>		
	<u>2024</u>	<u>2023</u>		<u>2024</u>	<u>2023</u>
	£	£		£	£
Wakefield league fees	-	-	Stationery	-	-
Travelling receipts	-	-	Kit Wash and repairs	-	-
Sponsorship	-	-	Food and drinks	-	-
Football cards	-	-	Trophy	-	-
Raffles	-	-	Presentation Night	-	-
Subs	-	-	Club rent	-	-
Signing on fees	-	-	New Kit	-	-
RFL	-	-	Travelling expenses	-	-
Interest	-	-	Referees	-	-
	-	-	Insurance	-	-
	-	-	League fees	-	-
	-	-		-	-
Cash at bank				-	-
brought forward	2,696	2,696	Cash at bank		
			carried forward	2,696	2,696
	<u>2,696</u>	<u>2,696</u>		<u>2,696</u>	<u>2,696</u>

NOTE:

There were no activities by this section during the year.

WALTON COMMUNITY CENTRE AND RECREATION GROUND

WALTON SPORTS SECTION

FOR THE YEAR ENDED 31 MARCH 2024

<u>INCOME</u>	<u>2024</u>	<u>2023</u>	<u>EXPENDITURE</u>	<u>2024</u>	<u>2023</u>
	£	£		£	£
			Donation to club	-	2,000
	<u>-</u>	<u>-</u>			
Cash in hand brought forward	1,835	3,835	Cash in hand carried forward	1,835	1,835
	<u>1,835</u>	<u>3,835</u>		<u>1,835</u>	<u>3,835</u>

There were no activities by this section during the year.

WALTON COMMUNITY CENTRE AND RECREATION GROUND

GALA COMMITTEE

FOR THE YEAR ENDED 31 MARCH 2024

<u>INCOME</u>	<u>2024</u>	<u>2023</u>	<u>EXPENDITURE</u>	<u>2024</u>	<u>2023</u>
	£	£		£	£
Car show	945	1,308	Drinks for car show	248	393
			Donation to club:		
			75" TV for lounge	-	720
			Tables concert room	-	700
			Repairs	-	60
			Adjustment to balance	433	-
	<u>945</u>	<u>1,308</u>		<u>681</u>	<u>1,873</u>
Cash in hand brought forward	2,834	3,399	Cash in hand carried forward	3,098	2,834
	<u><u>3,779</u></u>	<u><u>4,707</u></u>		<u><u>3,779</u></u>	<u><u>4,707</u></u>

WALTON COMMUNITY CENTRE AND RECREATION GROUND

England & Wales - Charity number 523989

Accounts

**WALTON COMMUNITY CENTRE
AND RECREATION GROUND**

REGISTERED CHARITY NO: 523989

**FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2023**

WALTON COMMUNITY CENTRE AND RECREATION GROUND

**ANNUAL REPORT AND ACCOUNTS FOR THE
YEAR ENDED 31 MARCH 2023**

INDEX

<u>CONTENTS</u>	<u>PAGE</u>
Legal and Administrative Details	1
Trustees' Report	2 - 3
Independent Examiner's Report	4
Statement of Financial Activities	5
Balance Sheet	6
Notes to the Financial Statements	7 - 9
Section Accounts	10 - 13

WALTON COMMUNITY CENTRE AND RECREATION GROUND

CHARITY REGISTRATION NO: 523989

LEGAL AND ADMINISTRATIVE DETAILS

TRUSTEES:

Mr N Robinson
Mr J Robinson
Mr D McGuire
Mr A Dudley

SCHEME ADDRESS:

Shay Lane
Walton
Wakefield
WF2 6LA

BANKERS:

Santander
Bridle Road
Bootle
Merseyside
GIR OAA

INDEPENDENT EXAMINER:

J Wallage FCA
CISWO (Trading) Limited
The Old Rectory
Rectory Drive
Whiston
Rotherham
S60 4JG

WALTON COMMUNITY CENTRE AND RECREATION GROUND

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 MARCH 2023

The Trustees present their report along with the financial statements of the charity for the year ended 31 March 2023. The financial statements have been prepared in accordance with the accounting policies set out in Note 1 to the accounts which can be found on page 7.

Constitution and Objects

The charity is constituted by a Conveyance dated 25th November 1955 and a trust deed dated 24th February 1965, and is registered under the number 523989.

Its objective is to provide a recreation ground and community centre providing facilities for physical training and recreation for the people of Walton and the surrounding area.

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

Organisational Structure

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

The charity is responsible for maintaining the premises and grounds in a suitable state of repair for use by those who live in the surrounding area. It raises income through various charitable activities, the main one being the hiring out of its facilities to the public. In addition to this, the connected trading company, Walton Club Limited, pays an annual Occupational Licence Fee to the charity in addition to gift-aiding its taxable profits to the Charity for charitable usage.

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

Financial Review

The charity had net incoming resources of £10,500 (2022 net incoming resources £22,027). The various sub-sections at the scheme had a combined deficit of £2,615 for the year (£2,096 surplus in the previous year) which resulted in an overall sum of £7,885 net incoming resources for the year (2022 net incoming resources £24,123). The trustees are carefully managing the charity's finances and are satisfied that it will be able to continue to meet its obligations for the foreseeable future.

Review of Activities and Public Benefits

The trustees have referred to the guidance given by the Charity Commission on Public Benefit when reviewing the aims and objectives and, as a result, the following have taken place during the year.

The trustees have been working very hard over the last 12 months keeping everything up to date and running smoothly at the centre. Membership is still increasing and it will help strengthen our position as a centre for the community.

Activities

Overall in general the centre is doing OK but still needs your support to further improve the centre, please, please get involved and join us here to make the centre a great place for everyone to come and enjoy.

The trustees are looking forward to the next 12 months and hope for better things to come in the future.

WALTON COMMUNITY CENTRE AND RECREATION GROUND

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 MARCH 2023 (CONTINUED)

Investment Policy

The trustees do not have an investment policy in place as such but they have taken the sensible approach and placed the charity's liquid assets in interest bearing bank accounts, thus raising some income for the charity's use whilst ensuring that the money is readily available should it be needed.

Reserves Policy

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

Risk Management

The trustees are aware of the operational and financial risks which the charity faces and regularly reviews those risks to mitigate against any impact they may have on the charity. The major risks facing the charity are the continued success of the social club from which it derives its main funding, the support of individuals and the community in using the facilities and the introduction of the younger generation to provide for the future. The Trustees work closely with the directors, committee and members to address these risks.

Statement of Trustees' Responsibilities

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

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

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

D. M'Guire

Signed - Trustee

D. M'Guire

Print Name - Trustee

Date 4/7/23

**INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF
WALTON COMMUNITY CENTRE AND RECREATION GROUND**

I report to the Trustees on my examination of the accounts of the above named charity (registered no. 523989) for the year ended 31 March 2023, set out on pages 5 to 9.

Responsibilities and basis of report

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

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

Independent Examiners Statement

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

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

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



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

4/7/2023
Date

WALTON COMMUNITY CENTRE AND RECREATION GROUND

STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR ENDED 31 MARCH 2023

	<u>Note</u>	<u>Unrestricted</u> <u>Funds</u> £	<u>Designated</u> <u>Funds</u> £	<u>2023</u> <u>Total</u> £	<u>2022</u> <u>Total</u> £
<u>Income and Endowments</u>					
Occupational licence	2	8,730	-	8,730	7,275
Members' subscriptions		408	-	408	21
Rent received		7,800	-	7,800	7,200
Room and field hire		8,815	-	8,815	5,985
Snooker and pool		623	-	623	870
Gift aid		-	-	-	6,044
Local authority grant		14,758	-	14,758	2,667
Other grant income	3	-	-	-	8,000
Sections income	7	-	1,308	1,308	4,278
Total Incoming Resources		<u>41,134</u>	<u>1,308</u>	<u>42,442</u>	<u>42,340</u>
<u>Expenditure</u>					
<u>Direct Charitable Expenditure</u>					
Repairs and maintenance		19,240	-	19,240	5,015
Insurance		1,584	-	1,584	1,582
Rates and water rates		2,568	-	2,568	2,025
Donation		250	-	250	-
Depreciation	4	6,156	-	6,156	6,564
Sections expenditure	7	-	3,923	3,923	2,182
		<u>29,798</u>	<u>3,923</u>	<u>33,721</u>	<u>17,368</u>
<u>Administration</u>					
Accountancy		794	-	794	774
Loan Interest		-	-	-	28
Sundry expenses		42	-	42	47
Total expenditure		<u>30,634</u>	<u>3,923</u>	<u>34,557</u>	<u>18,217</u>
NET MOVEMENT OF RESOURCES		10,500	(2,615)	7,885	24,123
Balance brought forward at 1 April 2022		319,414	9,980	329,394	305,271
Balance carried forward at 31 March 2023		<u>329,914</u>	<u>7,365</u>	<u>337,279</u>	<u>329,394</u>

WALTON COMMUNITY CENTRE AND RECREATION GROUND

BALANCE SHEET AS AT 31 MARCH 2023

	<u>Notes</u>	<u>2023</u>		<u>2022</u>	
		£	£	£	£
<u>Fixed Assets</u>					
Tangible assets	4		205,058		211,214
<u>Current Assets</u>					
Debtors and prepaid expenses	5	72,031		63,366	
Cash at bank and in hand	6	53,624		46,098	
Cash held by sections	7	7,365		9,980	
		<u>133,020</u>		<u>119,444</u>	
<u>Less: Current Liabilities</u>					
Creditors falling due within one year	8	<u>(799)</u>		<u>(1,264)</u>	
Net Current Assets			132,221		118,180
TOTAL NET ASSETS			<u><u>337,279</u></u>		<u><u>329,394</u></u>
<u>Represented by:-</u>					
Sections			7,365		9,980
Unrestricted Fund			329,914		319,414
			<u><u>337,279</u></u>		<u><u>329,394</u></u>

The financial statements were approved by the trustees and signed on their behalf by:

D. McGuire
Signed - Trustee

D. McGuire
Print Name - Trustee

4/7/23
Date

WALTON COMMUNITY CENTRE AND RECREATION GROUND

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2023

1. ACCOUNTING POLICIES

a) Basis of preparation and assessment of going concern

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

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

b) Income Recognition

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

Donations are recognised when they are received.

c) Expenditure Recognition

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

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

d) Depreciation

Depreciation is provided to write off the cost or valuation less estimated residual of fixed assets over their expected useful lives. The rates applied are:

- Fixtures and fittings - residual balance method	10% per annum
- Property improvements - straight line method	15% per annum

WALTON COMMUNITY CENTRE AND RECREATION GROUND

NOTES TO THE FINANCIAL STATEMENTS (Continued)
FOR THE YEAR ENDED 31 MARCH 2023

	<u>2023</u>	<u>2022</u>
	£	£
2. <u>OCCUPATIONAL LICENCE</u>		
Walton Club Limited	<u>8,730</u>	<u>7,275</u>

3. GRANTS RECEIVED

Revenue grants are recognised in the Statement of Financial Activities on a received basis and are matched with the expenditure towards which they are intended to contribute.

4. <u>FIXED ASSETS</u>	<u>Land & Buildings</u>	<u>Improvements</u>	<u>Fixtures & Equipment</u>	<u>Total</u>
	£	£	£	£
<u>Cost</u>				
At 1 April 2022	165,712	45,420	163,869	375,001
Additions	-	-	-	-
At 31 March 2023	<u>165,712</u>	<u>45,420</u>	<u>163,869</u>	<u>375,001</u>
<u>Depreciation</u>				
At 1 April 2022	-	21,009	142,778	163,787
Charge for the year	-	4,047	2,109	6,156
At 31 March 2023	<u>-</u>	<u>25,056</u>	<u>144,887</u>	<u>169,943</u>
<u>Net Book Value</u>				
At 31 March 2023	<u>165,712</u>	<u>20,364</u>	<u>18,982</u>	<u>205,058</u>
At 31 March 2022	<u>165,712</u>	<u>24,411</u>	<u>21,091</u>	<u>211,214</u>

	<u>2023</u>	<u>2022</u>
	£	£
5. <u>DEBTORS AND PREPAID EXPENSES</u>		
Prepayments	1,327	1,318
Due from Walton Club Ltd	70,704	62,048
	<u>72,031</u>	<u>63,366</u>

WALTON COMMUNITY CENTRE AND RECREATION GROUND

NOTES TO THE FINANCIAL STATEMENTS (Continued)
FOR THE YEAR ENDED 31 MARCH 2023

<u>6 CASH AT BANK AND IN HAND</u>	<u>2023</u>	<u>2022</u>
	£	£
Current account	53,003	45,735
Deposit account	363	363
Cash	258	-
	<u>53,624</u>	<u>46,098</u>

<u>7 CASH HELD BY SECTIONS</u>	<u>Opening</u>			<u>Closing</u>
	<u>Balance</u>	<u>Receipts</u>	<u>Payments</u>	<u>Balance</u>
	£	£	£	£
Rugby section	2,696	-	-	2,696
Sports section	3,835	-	2,000	1,835
Pool section	50	-	50	-
Gala Committee	3,399	1,308	1,873	2,834
	<u>9,980</u>	<u>1,308</u>	<u>3,923</u>	<u>7,365</u>

<u>8 CREDITORS FALLING DUE WITHIN ONE YEAR</u>	<u>2023</u>	<u>2022</u>
	£	£
VAT	-	485
Accruals	799	779
	<u>799</u>	<u>1,264</u>

WALTON COMMUNITY CENTRE AND RECREATION GROUND

WALTON WARRIORS OPEN AGE RUGBY SECTION

FOR THE YEAR ENDED 31 MARCH 2023

<u>INCOME</u>			<u>EXPENDITURE</u>		
	<u>2023</u>	<u>2022</u>		<u>2023</u>	<u>2022</u>
	£	£		£	£
Wakefield league fees	-	-	Stationery	-	-
Travelling receipts	-	-	Kit Wash and repairs	-	-
Sponsorship	-	-	Food and drinks	-	-
Football cards	-	-	Trophy	-	-
Raffles	-	-	Presentation Night	-	-
Subs	-	-	Club rent	-	-
Signing on fees	-	-	New Kit	-	-
RFL	-	-	Travelling expenses	-	-
Interest	-	-	Referees	-	-
	-	-	Insurance	-	-
	-	-	League fees	-	-
	-	-		-	-
Cash at bank				-	-
brought forward	2,696	2,696	Cash at bank		
			carried forward	2,696	2,696
	<u>2,696</u>	<u>2,696</u>		<u>2,696</u>	<u>2,696</u>

NOTE:

There were no activities by this section during the year.

WALTON COMMUNITY CENTRE AND RECREATION GROUND

WALTON SPORTS SECTION

FOR THE YEAR ENDED 31 MARCH 2023

<u>INCOME</u>	<u>2023</u>	<u>2022</u>	<u>EXPENDITURE</u>	<u>2023</u>	<u>2022</u>
	£	£		£	£
Bonfire admissions	-	2,720	Bonfire fireworks	-	1,300
Donation	-	100	Sundry expenses	-	20
			Donation to club	2,000	-
	<hr/>	<hr/>			
	-	2,820			
Cash in hand			Cash in hand		
brought forward	3,835	2,335	carried forward	1,835	3,835
	<hr/>	<hr/>		<hr/>	<hr/>
	<u>3,835</u>	<u>5,155</u>		<u>3,835</u>	<u>5,155</u>

WALTON COMMUNITY CENTRE AND RECREATION GROUND

POOL SECTION

FOR THE YEAR ENDED 31 MARCH 2023

<u>INCOME</u>	<u>2023</u>	<u>2022</u>	<u>EXPENDITURE</u>	<u>2023</u>	<u>2022</u>
	£	£		£	£
Income	-	184	Expenditure	50	160
	<hr/>	<hr/>			
	-	184		<hr/>	<hr/>
				50	160
Cash in hand brought forward	50	26	Cash in hand carried forward	-	50
	<hr/>	<hr/>		<hr/>	<hr/>
	50	210		50	210
	<hr/>	<hr/>		<hr/>	<hr/>

This section has now folded

WALTON COMMUNITY CENTRE AND RECREATION GROUND

GALA COMMITTEE

FOR THE YEAR ENDED 31 MARCH 2023

<u>INCOME</u>	<u>2023</u>	<u>2022</u>	<u>EXPENDITURE</u>	<u>2023</u>	<u>2022</u>
	£	£		£	£
Car show	1,308	1,274	Drinks for car show	393	572
			Donation to club:		
			75" TV for lounge	720	-
			Tables concert room	700	-
			Repairs	60	130
	<u>1,308</u>	<u>1,274</u>		<u>1,873</u>	<u>702</u>
Cash in hand brought forward	3,399	2,827	Cash in hand carried forward	2,834	3,399
	<u><u>4,707</u></u>	<u><u>4,101</u></u>		<u><u>4,707</u></u>	<u><u>4,101</u></u>

WALTON COMMUNITY CENTRE AND RECREATION GROUND

England & Wales - Charity number 523989

Accounts

**WALTON COMMUNITY CENTRE
AND RECREATION GROUND**

REGISTERED CHARITY NO: 523989

**FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2022**

WALTON COMMUNITY CENTRE AND RECREATION GROUND

ANNUAL REPORT AND ACCOUNTS FOR THE
YEAR ENDED 31 MARCH 2022

INDEX

<u>CONTENTS</u>	<u>PAGE</u>
Legal and Administrative Details	1
Trustees' Report	2 - 3
Independent Examiner's Report	4
Statement of Financial Activities	5
Balance Sheet	6
Notes to the Financial Statements	7 - 9
Section Accounts	10 - 13

WALTON COMMUNITY CENTRE AND RECREATION GROUND
CHARITY REGISTRATION NO: 523989

LEGAL AND ADMINISTRATIVE DETAILS

TRUSTEES:

Mr N Robinson
Mr J Robinson
Mr D McGuire
Mr A Dudley

SCHEME ADDRESS:

Shay Lane
Walton
Wakefield
WF2 6LA

BANKERS:

Santander
Bridle Road
Bootle
Merseyside
GIR OAA

INDEPENDENT EXAMINER:

J Wallage FCA
CISWO (Trading) Limited
The Old Rectory
Rectory Drive
Whiston
Rotherham
S60 4JG

WALTON COMMUNITY CENTRE AND RECREATION GROUND

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 MARCH 2022

The Trustees present their report along with the financial statements of the charity for the year ended 31 March 2022. The financial statements have been prepared in accordance with the accounting policies set out in Note 1 to the accounts which can be found on page 7.

Constitution and Objects

The charity is constituted by a Conveyance dated 25th November 1955 and a trust deed dated 24th February 1965, and is registered under the number 523989.

Its objective is to provide a recreation ground and community centre providing facilities for physical training and recreation for the people of Walton and the surrounding area.

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

Organisational Structure

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

The charity is responsible for maintaining the premises and grounds in a suitable state of repair for use by those who live in the surrounding area. It raises income through various charitable activities, the main one being the hiring out of its facilities to the public. In addition to this, the connected trading company, Walton Club Limited, pays an annual Occupational Licence Fee to the charity in addition to gift-aiding its taxable profits to the Charity for charitable usage.

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

Financial Review

The charity had net incoming resources of £22,027 (2021 net incoming resources £23,526). The various sub-sections at the scheme had a combined surplus of £2,096 for the year (£831 deficit in the previous year) which resulted in an overall sum of £24,123 net incoming resources for the year (2020 net incoming resources £22,695).

Review of Activities and Public Benefits

The trustees have referred to the guidance given by the Charity Commission on Public Benefit when reviewing the aims and objectives and, as a result, the following have taken place during the year.

The trustees have been working very hard over the last 12 months keeping everything up to date and running smoothly at the centre. Membership is still increasing and it will help strengthen our position as a centre for the community.

Activities

Due to Covid restrictions activities have been had to be curtailed. The trustees are looking forward to welcoming back centre users in the not too distant future.

Overall in general the centre is doing OK but still needs your support to further improve the centre, please, please get involved and join us here to make the centre a great place for everyone to come and enjoy.

The trustees are looking forward to the next 12 months and hope for better things to come in the future.

WALTON COMMUNITY CENTRE AND RECREATION GROUND

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 MARCH 2022 (CONTINUED)

Investment Policy

The trustees do not have an investment policy in place as such but they have taken the sensible approach and placed the charity's liquid assets in interest bearing bank accounts, thus raising some income for the charity's use whilst ensuring that the money is readily available should it be needed.

Reserves Policy

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

Risk Management

The trustees are aware of the operational and financial risks which the charity faces and regularly reviews those risks to mitigate against any impact they may have on the charity. The major risks facing the charity are the continued success of the social club from which it derives its main funding, the support of individuals and the community in using the facilities and the introduction of the younger generation to provide for the future. The Trustees work closely with the directors, committee and members to address these risks.

Statement of Trustees' Responsibilities

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

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

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

The Trustees are carefully managing the charity's finances and are satisfied that it will be able to continue to meet its obligations for the foreseeable future.

D. McGuire

Signed - Trustee

DARRAN M'GUIRE

Print Name - Trustee

Date... *28/9/22*

**INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF
WALTON COMMUNITY CENTRE AND RECREATION GROUND**

I report to the Trustees on my examination of the accounts of the above named charity (registered no. 523989) for the year ended 31 March 2022, set out on pages 5 to 9.

Responsibilities and basis of report

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


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

Independent Examiners Statement

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

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

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


.....
J Wallage FCA
On behalf of CISWO (Trading) Ltd
The Old Rectory
Rectory Drive
Whiston
Rotherham
S60 4JG

28/9/2022
.....
Date

WALTON COMMUNITY CENTRE AND RECREATION GROUND

STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR ENDED 31 MARCH 2022

	<u>Note</u>	<u>Unrestricted</u> <u>Funds</u> £	<u>Designated</u> <u>Funds</u> £	<u>2022</u> <u>Total</u> £	<u>2021</u> <u>Total</u> £
<u>Income and Endowments</u>					
Occupational licence	2	7,275	-	7,275	2,425
Members' subscriptions		21	-	21	209
Rent received		7,200	-	7,200	7,200
Room and field hire		5,985	-	5,985	195
Snooker and pool		870	-	870	57
Donations from sections		-	-	-	2,101
Covid grant		-	-	-	10,000
Gift aid		6,044	-	6,044	-
Local authority grant		2,667	-	2,667	2,298
Other grant income	3	8,000	-	8,000	11,751
Sections income	7	-	4,278	4,278	-
Total Incoming Resources		<u>38,062</u>	<u>4,278</u>	<u>42,340</u>	<u>36,236</u>
<u>Expenditure</u>					
<u>Direct Charitable Expenditure</u>					
Repairs and maintenance		5,015	-	5,015	2,261
Insurance		1,582	-	1,582	1,634
Rates and water rates		2,025	-	2,025	796
Depreciation	4	6,564	-	6,564	6,670
Sections expenditure	7	-	2,182	2,182	831
		<u>15,186</u>	<u>2,182</u>	<u>17,368</u>	<u>12,192</u>
<u>Administration</u>					
Accountancy		774	-	774	630
Loan Interest		28	-	28	345
Sundry expenses		47	-	47	374
Total expenditure		<u>16,035</u>	<u>2,182</u>	<u>18,217</u>	<u>13,541</u>
NET MOVEMENT OF RESOURCES		22,027	2,096	24,123	22,695
Balance brought forward at 1 April 2021		297,387	7,884	305,271	282,576
Balance carried forward at 31 March 2022		<u>319,414</u>	<u>9,980</u>	<u>329,394</u>	<u>305,271</u>

WALTON COMMUNITY CENTRE AND RECREATION GROUND

BALANCE SHEET AS AT 31 MARCH 2022

	<u>Notes</u>	<u>2022</u>		<u>2021</u>	
		£	£	£	£
<u>Fixed Assets</u>					
Tangible assets	4		211,214		217,778
<u>Current Assets</u>					
Debtors and prepaid expenses	5	63,366		53,007	
Cash at bank and in hand	6	46,098		29,671	
Cash held by sections	7	9,980		7,884	
		<u>119,444</u>		<u>90,562</u>	
<u>Less: Current Liabilities</u>					
Creditors falling due within one year	8	<u>(1,264)</u>		<u>(3,069)</u>	
<u>Net Current Assets</u>					
			<u>118,180</u>		<u>87,493</u>
TOTAL NET ASSETS					
			<u><u>329,394</u></u>		<u><u>305,271</u></u>
<u>Represented by:-</u>					
Sections			9,980		7,884
Unrestricted Fund			319,414		297,387
			<u>329,394</u>		<u>305,271</u>

The financial statements were approved by the trustees and signed on their behalf by:

D. McGuire
Signed - Trustee

DARRAN M'GUIRE
Print Name - Trustee

28/9/22
Date

WALTON COMMUNITY CENTRE AND RECREATION GROUND

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2022

1. ACCOUNTING POLICIES

a) Basis of preparation and assessment of going concern

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

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

b) Income Recognition

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

Donations are recognised when they are received.

c) Expenditure Recognition

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

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

d) Depreciation

Depreciation is provided to write off the cost or valuation less estimated residual of fixed assets over their expected useful lives.

- Fixtures and fittings - residual balance method	10%
- Property improvements - straight line method	15%

WALTON COMMUNITY CENTRE AND RECREATION GROUND

NOTES TO THE FINANCIAL STATEMENTS (Continued)
FOR THE YEAR ENDED 31 MARCH 2022

	<u>2022</u>	<u>2021</u>
	£	£
2. <u>OCCUPATIONAL LICENCE</u>		
Walton Club Limited	<u>7,275</u>	<u>2,425</u>

3. GRANTS RECEIVED

Revenue grants are recognised in the Statement of Financial Activities on a received basis and are matched with the expenditure towards which they are intended to contribute.

During the year £8,000 has been received from the local authority in relation to the scout hut site along with £11,751 from the previous year. It is the intention to re-instate this facility after carrying out a feasibility study.

4. <u>FIXED ASSETS</u>	<u>Land & Buildings</u>	<u>Improvements</u>	<u>Fixtures & Equipment</u>	<u>Total</u>
	£	£	£	£
<u>Cost</u>				
At 1 April 2021	165,712	45,420	163,869	375,001
Additions	-	-	-	-
At 31 March 2022	<u>165,712</u>	<u>45,420</u>	<u>163,869</u>	<u>375,001</u>
<u>Depreciation</u>				
At 1 April 2021	-	16,962	140,261	157,223
Charge for the year	-	4,047	2,517	6,564
At 31 March 2022	<u>-</u>	<u>21,009</u>	<u>142,778</u>	<u>163,787</u>
<u>Net Book Value</u>				
At 31 March 2022	<u>165,712</u>	<u>24,411</u>	<u>21,091</u>	<u>211,214</u>
At 31 March 2021	<u>165,712</u>	<u>28,458</u>	<u>23,608</u>	<u>217,778</u>

	<u>2022</u>	<u>2021</u>
	£	£
5. <u>DEBTORS AND PREPAID EXPENSES</u>		
Prepayments	1,318	1,318
Due from Walton Club Ltd	62,048	51,689
	<u>63,366</u>	<u>53,007</u>

WALTON COMMUNITY CENTRE AND RECREATION GROUND

NOTES TO THE FINANCIAL STATEMENTS (Continued)
FOR THE YEAR ENDED 31 MARCH 2022

<u>6 CASH AT BANK AND IN HAND</u>	<u>2022</u>	<u>2021</u>
Current account	45,735	29,308
Deposit account	363	363
	<u>46,098</u>	<u>29,671</u>

<u>7 CASH HELD BY SECTIONS</u>	<u>Opening</u>			<u>Closing</u>
	<u>Balance</u>	<u>Receipts</u>	<u>Payments</u>	<u>Balance</u>
	£	£	£	£
Rugby section	2,696	-	-	2,696
Sports section	2,335	2,820	1,320	3,835
Pool section	26	184	160	50
Gala Committee	2,827	1,274	702	3,399
	<u>7,884</u>	<u>4,278</u>	<u>2,182</u>	<u>9,980</u>

<u>8 CREDITORS FALLING DUE WITHIN ONE YEAR</u>	<u>2022</u>	<u>2021</u>
	£	£
VAT	485	386
Accruals	779	630
Loan: Charity Bank	-	2,053
	<u>1,264</u>	<u>3,069</u>

WALTON COMMUNITY CENTRE AND RECREATION GROUND

WALTON WARRIORS OPEN AGE RUGBY SECTION

FOR THE YEAR ENDED 31 MARCH 2022

INCOME

EXPENDITURE

	<u>2022</u>	<u>2021</u>		<u>2022</u>	<u>2021</u>
	£	£		£	£
Wakefield league fees	-	-	Stationery	-	-
Travelling receipts	-	-	Kit Wash and repairs	-	-
Sponsorship	-	-	Food and drinks	-	-
Football cards	-	-	Trophy	-	-
Raffles	-	-	Presentation Night	-	-
Subs	-	-	Club rent	-	-
Signing on fees	-	-	New Kit	-	-
RFL	-	-	Travelling expenses	-	-
Interest	-	-	Referees	-	-
	-	-	Insurance	-	-
	-	-	League fees	-	-
Cash at bank				-	-
brought forward	2,696	2,696	Cash at bank		
			carried forward	2,696	2,696
	<u>2,696</u>	<u>2,696</u>		<u>2,696</u>	<u>2,696</u>

NOTE:

There were no activities by this section during the year.

WALTON COMMUNITY CENTRE AND RECREATION GROUND

WALTON SPORTS SECTION

FOR THE YEAR ENDED 31 MARCH 2022

INCOME

EXPENDITURE

	<u>2022</u>	<u>2021</u>		<u>2022</u>	<u>2021</u>
	£	£		£	£
Bonfire admissions	2,720	-	Bonfire fireworks	1,300	-
Donation	100	-	Sundry expenses	20	20
	<u>2,820</u>	<u>-</u>			
Cash in hand brought forward	2,335	2,335	Cash in hand carried forward	3,835	2,335
	<u><u>5,155</u></u>	<u><u>2,335</u></u>		<u><u>5,155</u></u>	<u><u>2,355</u></u>

WALTON COMMUNITY CENTRE AND RECREATION GROUND

POOL SECTION

FOR THE YEAR ENDED 31 MARCH 2022

<u>INCOME</u>	<u>2022</u>	<u>2021</u>	<u>EXPENDITURE</u>	<u>2022</u>	<u>2021</u>
	£	£		£	£
Income	184	-	Expenditure	160	-
	<u>184</u>	<u>-</u>		<u>160</u>	<u>-</u>
Cash in hand brought forward	26	26	Cash in hand carried forward	50	26
	<u>210</u>	<u>26</u>		<u>210</u>	<u>26</u>

WALTON COMMUNITY CENTRE AND RECREATION GROUND

GALA COMMITTEE

FOR THE YEAR ENDED 31 MARCH 2022

<u>INCOME</u>	<u>2022</u>	<u>2021</u>	<u>EXPENDITURE</u>	<u>2022</u>	<u>2021</u>
	£	£		£	£
Car show	1,274	-	Beer for car show	572	-
			Decorating/improvements to club	-	721
			Repairs	130	-
			Prizes	-	90
	<u>1,274</u>	<u>-</u>		<u>702</u>	<u>811</u>
Cash in hand brought forward	2,827	3,638	Cash in hand carried forward	3,399	2,827
	<u>4,101</u>	<u>3,638</u>		<u>4,101</u>	<u>3,638</u>

WALTON COMMUNITY CENTRE AND RECREATION GROUND

England & Wales - Charity number 523989

Accounts

WALTON COMMUNITY CENTRE
AND RECREATION GROUND

REGISTERED CHARITY NO: 523989

FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2021

WALTON COMMUNITY CENTRE AND RECREATION GROUND

ANNUAL REPORT AND ACCOUNTS FOR THE
YEAR ENDED 31 MARCH 2021

INDEX

<u>CONTENTS</u>	<u>PAGE</u>
Legal and Administrative Details	1
Trustees' Report	2 - 3
Independent Examiner's Report	4
Statement of Financial Activities	5
Balance Sheet	6
Notes to the Financial Statements	7 - 9
Section Accounts	10 - 13

WALTON COMMUNITY CENTRE AND RECREATION GROUND
CHARITY REGISTRATION NO: 523989

LEGAL AND ADMINISTRATIVE DETAILS

TRUSTEES: Mr N Robinson
Mr J Robinson
Mr D McGuire
Mr A Dudley

SCHEME ADDRESS: Shay Lane
Walton
Wakefield
WF2 6LA

BANKERS: Santander
Bridle Road
Bootle
Merseyside
GIR OAA

INDEPENDENT EXAMINER: J Wallage FCA
CISWO (Trading) Limited
The Old Rectory
Rectory Drive
Whiston
Rotherham
South Yorkshire
S60 4JG

WALTON COMMUNITY CENTRE AND RECREATION GROUND

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 MARCH 2021

The Trustees present their report along with the financial statements of the charity for the year ended 31 March 2021. The financial statements have been prepared in accordance with the accounting policies set out in Note 1 to the accounts which can be found on page 7.

Constitution and Objects

The charity is constituted by a Conveyance dated 25th November 1955 and a trust deed dated 24th February 1965, and is registered under the number 523989.

Its objective is to provide a recreation ground and community centre providing facilities for physical training and recreation for the people of Walton and the surrounding area.

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

Organisational Structure

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

The charity is responsible for maintaining the premises and grounds in a suitable state of repair for use by those who live in the surrounding area. It raises income through various charitable activities, the main one being the hiring out of its facilities to the public. In addition to this, the connected trading company, Walton Club Limited, pays an annual Occupational Licence Fee to the charity in addition to gift-aiding its taxable profits to the Charity for charitable usage.

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

Financial Review

The charity had net incoming resources of £23,526 (2020 net incoming resources £9,505). The various sub-sections at the scheme had a combined deficit of £831 for the year (£743 deficit in the previous year) which resulted in an overall sum of £22,695 net incoming resources for the year (2020 net incoming resources £8,047).

Review of Activities and Public Benefits

The trustees have referred to the guidance given by the Charity Commission on Public Benefit when reviewing the aims and objectives and, as a result, the following have taken place during the year.

The trustees have been working very hard over the last 12 months keeping everything up to date and running smoothly at the centre. Membership is still increasing and it will help strengthen our position as a centre for the community.

Activities

Due to Covid restrictions activities have been had to be curtailed. The trustees are looking forward to welcoming back centre users in the not too distant future.

Overall in general the centre is doing OK but still needs your support to further improve the centre, please, please get involved and join us here to make the centre a great place for everyone to come and enjoy.

The trustees are looking forward to the next 12 months and hope for better things to come in the future.

WALTON COMMUNITY CENTRE AND RECREATION GROUND

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 MARCH 2021 (CONTINUED)

Investment Policy

The trustees do not have an investment policy in place as such but they have taken the sensible approach and placed the charity's liquid assets in interest bearing bank accounts, thus raising some income for the charity's use whilst ensuring that the money is readily available should it be needed.

Reserves Policy

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

Risk Management

The trustees are aware of the operational and financial risks which the charity faces and regularly reviews those risks to mitigate against any impact they may have on the charity. The major risks facing the charity are the continued success of the social club from which it derives its main funding, the support of individuals and the community in using the facilities and the introduction of the younger generation to provide for the future. The Trustees work closely with the directors, committee and members to address these risks.

Statement of Trustees' Responsibilities

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

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

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

Impact of COVID 19

In line with Government direction, the charity ceased all activities in March 2020 and again in November 2020. The trustees plan to resume activity at a time considered appropriate and when allowed to do so, obviously following best practice guidance available at that time. The long term impact of the pandemic on the activities and finances of the charity cannot be assessed at the time of signing these accounts. The Trustees are carefully managing the charity's finances and are satisfied that it will be able to continue to meet its obligations for the foreseeable future.



Signed - Trustee



Print Name - Trustee

Date 14/9/21

**INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF
WALTON COMMUNITY CENTRE AND RECREATION GROUND**

I report to the Trustees on my examination of the accounts of the above named charity (registered no. 523989) for the year ended 31 March 2021, set out on pages 5 to 9.

Responsibilities and basis of report

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

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

Independent Examiners Statement

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

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

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



.....
J Wallage FCA
On behalf of CISWO (Trading) Ltd
The Old Rectory
Rectory Drive
Whiston
Rotherham
S60 4JG

14/9/2021
.....
Date

WALTON COMMUNITY CENTRE AND RECREATION GROUND

STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR ENDED 31 MARCH 2021

	<u>Note</u>	<u>Unrestricted</u> <u>Funds</u> £	<u>Designated</u> <u>Funds</u> £	<u>2021</u> <u>Total</u> £	<u>2020</u> <u>Total</u> £
<u>Income and Endowments</u>					
Occupational licence	2	2,425	-	2,425	9,700
Members' subscriptions		209	-	209	186
Rent received		7,200	-	7,200	7,200
Room and field hire		195	-	195	5,079
Snooker and pool		57	-	57	1,020
Donations from sections		2,101	-	2,101	-
Covid grant		10,000	-	10,000	-
Local authority grant		2,298	-	2,298	-
Other grant income	3	11,751	-	11,751	-
Sections income	7	-	-	-	2,641
Total Incoming Resources		<u>36,236</u>	<u>-</u>	<u>36,236</u>	<u>25,826</u>
<u>Expenditure</u>					
<u>Direct Charitable Expenditure</u>					
Repairs and maintenance		2,261	-	2,261	871
Insurance		1,634	-	1,634	1,644
Rates and water rates		796	-	796	2,859
Depreciation	4	6,670	-	6,670	6,961
Sections expenditure	7	-	831	831	3,384
		<u>11,361</u>	<u>831</u>	<u>12,192</u>	<u>15,719</u>
<u>Administration</u>					
Accountancy		630	-	630	630
Loan Interest		345	-	345	715
Sundry expenses		374	-	374	-
Total expenditure		<u>12,710</u>	<u>831</u>	<u>13,541</u>	<u>17,064</u>
NET MOVEMENT OF RESOURCES		23,526	(831)	22,695	8,762
Balance brought forward at 1 April 2020		273,861	8,715	282,576	273,814
Balance carried forward at 31 March 2021		<u>297,387</u>	<u>7,884</u>	<u>305,271</u>	<u>282,576</u>

WALTON COMMUNITY CENTRE AND RECREATION GROUND

BALANCE SHEET AS AT 31 MARCH 2021

	<u>Notes</u>	<u>2021</u>		<u>2020</u>	
		£	£	£	£
<u>Fixed Assets</u>					
Tangible assets	4		217,778		224,448
<u>Current Assets</u>					
Debtors and prepaid expenses	5	53,007		51,682	
Cash at bank and in hand	6	29,671		6,988	
Cash held by sections	7	7,884		8,715	
		<u>90,562</u>		<u>67,385</u>	
<u>Less: Current Liabilities</u>					
Creditors falling due within one year	8	<u>(3,069)</u>		<u>(7,189)</u>	
<u>Net Current Assets</u>					
			87,493		60,196
			<u>305,271</u>		<u>284,644</u>
<u>Less: Long Term Liability</u>					
Creditor falling due after more than one year	9		-		(2,068)
TOTAL NET ASSETS					
			<u><u>305,271</u></u>		<u><u>282,576</u></u>
<u>Represented by:-</u>					
Sections			7,884		8,715
Unrestricted Fund			297,387		273,861
			<u><u>305,271</u></u>		<u><u>282,576</u></u>

The financial statements were approved by the trustees and signed on their behalf by:


.....
Signed - Trustee


.....
Print Name - Trustee


.....
Date

WALTON COMMUNITY CENTRE AND RECREATION GROUND

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2021

1. ACCOUNTING POLICIES

a) **Basis of preparation and assessment of going concern**

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

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

b) **Income Recognition**

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

Donations are recognised when they are received.

c) **Expenditure Recognition**

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

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

d) **Depreciation**

Depreciation is provided to write off the cost or valuation less estimated residual of fixed assets over their expected useful lives.

- Fixtures and fittings - residual balance method 10%

- Property improvements - straight line method 15%

WALTON COMMUNITY CENTRE AND RECREATION GROUND

NOTES TO THE FINANCIAL STATEMENTS (Continued)
FOR THE YEAR ENDED 31 MARCH 2021

	<u>2021</u>	<u>2020</u>
	£	£
2. <u>OCCUPATIONAL LICENCE</u>		
Walton Club Limited	<u>2,425</u>	<u>9,700</u>

3. GRANTS RECEIVED

Revenue grants are recognised in the Statement of Financial Activities on a received basis and are matched with the expenditure towards which they are intended to contribute.

During the year £11,751 has been received from the local authority in relation to the scout hut site. It is the intention to re-instate this facility after carrying out a feasibility study.

4. <u>FIXED ASSETS</u>	<u>Land & Buildings</u>	<u>Improvements</u>	<u>Fixtures & Equipment</u>	<u>Total</u>
	£	£	£	£
<u>Cost</u>				
At 1 April 2020	165,712	45,420	163,869	375,001
Additions	-	-	-	-
At 31 March 2021	<u>165,712</u>	<u>45,420</u>	<u>163,869</u>	<u>375,001</u>
<u>Depreciation</u>				
At 1 April 2020	-	12,915	137,638	150,553
Charge for the year	-	4,047	2,623	6,670
At 31 March 2021	<u>-</u>	<u>16,962</u>	<u>140,261</u>	<u>157,223</u>
<u>Net Book Value</u>				
At 31 March 2021	<u>165,712</u>	<u>28,458</u>	<u>23,608</u>	<u>217,778</u>
At 31 March 2020	<u>165,712</u>	<u>32,505</u>	<u>26,231</u>	<u>224,448</u>

	<u>2021</u>	<u>2020</u>
	£	£
5. <u>DEBTORS AND PREPAID EXPENSES</u>		
Prepayments	1,318	1,370
Due from Walton Club Ltd	51,689	50,312
	<u>53,007</u>	<u>51,682</u>

WALTON COMMUNITY CENTRE AND RECREATION GROUND

NOTES TO THE FINANCIAL STATEMENTS (Continued)
FOR THE YEAR ENDED 31 MARCH 2021

	<u>2021</u>	<u>2020</u>
6 <u>CASH AT BANK AND IN HAND</u>		
Current account	29,308	6,625
Deposit account	363	363
	<u>29,671</u>	<u>6,988</u>
7 <u>CASH HELD BY SECTIONS</u>	<u>Opening</u>	<u>Closing</u>
	<u>Balance</u>	<u>Balance</u>
	£	£
Rugby section	2,696	2,696
Sports section	2,355	2,335
Pool section	26	26
Gala Committee	3,638	2,827
	<u>8,715</u>	<u>7,884</u>
	<u>2021</u>	<u>2020</u>
8 <u>CREDITORS FALLING DUE WITHIN ONE YEAR</u>	£	£
VAT	386	680
Accruals	630	630
Loan: Charity Bank	2,053	5,879
	<u>3,069</u>	<u>7,189</u>
9 <u>CREDITORS FALLING DUE AFTER MORE THAN ONE YEAR</u>		
Loan: Charity Bank	-	2,068
	<u>-</u>	<u>2,068</u>

WALTON COMMUNITY CENTRE AND RECREATION GROUND

WALTON WARRIORS OPEN AGE RUGBY SECTION

FOR THE YEAR ENDED 31 MARCH 2021

INCOME

EXPENDITURE

	<u>2021</u>	<u>2020</u>		<u>2021</u>	<u>2020</u>
	£	£		£	£
Wakefield league fees	-	-	Stationery	-	-
Travelling receipts	-	-	Kit Wash and repairs	-	-
Sponsorship	-	-	Food and drinks	-	-
Football cards	-	-	Trophy	-	-
Raffles	-	-	Presentation Night	-	-
Subs	-	-	Club rent	-	-
Signing on fees	-	-	New Kit	-	-
RFL	-	-	Travelling expenses	-	-
Interest	-	-	Referees	-	-
	-	-	Insurance	-	-
	-	-	League fees	-	-
Cash at bank				-	-
brought forward	2,696	2,696	Cash at bank		
			carried forward	2,696	2,696
	<u>2,696</u>	<u>2,696</u>		<u>2,696</u>	<u>2,696</u>

NOTE:

There were no activities by this section during the year.

WALTON COMMUNITY CENTRE AND RECREATION GROUND

WALTON SPORTS SECTION

FOR THE YEAR ENDED 31 MARCH 2021

INCOME

2021
£

2020
£

Bonfire admissions
Donation

- 1,156
- 40

- 1,196

Cash in hand
brought forward

2,355 2,479

2,355 3,675

EXPENDITURE

2021
£

2020
£

Bonfire fireworks
Sundry expenses

- 1,300
20 20

Cash in hand
carried forward

2,335 2,355

2,355 3,675

WALTON COMMUNITY CENTRE AND RECREATION GROUND

POOL SECTION

FOR THE YEAR ENDED 31 MARCH 2021

<u>INCOME</u>	<u>2021</u>	<u>2020</u>	<u>EXPENDITURE</u>	<u>2021</u>	<u>2020</u>
	£	£		£	£
Income	-	353	Expenditure	-	520
	<hr/>	<hr/>			
	-	353		<hr/>	<hr/>
				-	520
Cash in hand brought forward	26	193	Cash in hand carried forward	26	26
	<hr/>	<hr/>		<hr/>	<hr/>
	<u>26</u>	<u>546</u>		<u>26</u>	<u>546</u>

NOTE:

There were no activities by this section during the year.

WALTON COMMUNITY CENTRE AND RECREATION GROUND

GALA COMMITTEE

FOR THE YEAR ENDED 31 MARCH 2021

INCOME

EXPENDITURE

	<u>2021</u>	<u>2020</u>		<u>2021</u>	<u>2020</u>
	£	£		£	£
Beer tent and stalls	-	1,092	Beer for tent and stalls	-	466
			Decorating/improvements to club	721	1,078
			Prizes	90	-
	<u>-</u>	<u>1,092</u>		<u>811</u>	<u>1,544</u>
Cash in hand brought forward	3,638	4,090	Cash in hand carried forward	2,827	3,638
	<u>3,638</u>	<u>5,182</u>		<u>3,638</u>	<u>5,182</u>

