

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**

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**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> £
<b><u>Income and Endowments</u></b>					
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
<b>Total Incoming Resources</b>		<b>36,236</b>	<b>-</b>	<b>36,236</b>	<b>25,826</b>
<b><u>Expenditure</u></b>					
<b><u>Direct Charitable Expenditure</u></b>					
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
		<b>11,361</b>	<b>831</b>	<b>12,192</b>	<b>15,719</b>
<b><u>Administration</u></b>					
Accountancy		630	-	630	630
Loan Interest		345	-	345	715
Sundry expenses		374	-	374	-
<b>Total expenditure</b>		<b>12,710</b>	<b>831</b>	<b>13,541</b>	<b>17,064</b>
<b>NET MOVEMENT OF RESOURCES</b>		<b>23,526</b>	<b>(831)</b>	<b>22,695</b>	<b>8,762</b>
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>
		£	£
<b><u>Fixed Assets</u></b>			
Tangible assets	4	217,778	224,448
<b><u>Current Assets</u></b>			
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>
<b><u>Less: Current Liabilities</u></b>			
Creditors falling due within one year	8	<u>(3,069)</u>	<u>(7,189)</u>
<b><u>Net Current Assets</u></b>		87,493	60,196
		<u>305,271</u>	<u>284,644</u>
<b><u>Less: Long Term Liability</u></b>			
Creditor falling due after more than one year	9	-	(2,068)
<b>TOTAL NET ASSETS</b>		<u><u>305,271</u></u>	<u><u>282,576</u></u>
<b><u>Represented by:-</u></b>			
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:

D. McGuire  
Signed - Trustee

D. McGuire  
Print Name - Trustee

14/9/21  
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%
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- Property improvements - straight line method	15%
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**WALTON COMMUNITY CENTRE AND RECREATION GROUND**

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

	<b><u>2021</u></b>	<b><u>2020</u></b>
	£	£
<b>2. <u>OCCUPATIONAL LICENCE</u></b>		
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.

<b>4. <u>FIXED ASSETS</u></b>	<b><u>Land &amp; Buildings</u></b>	<b><u>Improvements</u></b>	<b><u>Fixtures &amp; Equipment</u></b>	<b><u>Total</u></b>
	£	£	£	£
<b><u>Cost</u></b>				
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>
<b><u>Depreciation</u></b>				
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>
<b><u>Net Book Value</u></b>				
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>

	<b><u>2021</u></b>	<b><u>2020</u></b>
	£	£
<b>5. <u>DEBTORS AND PREPAID EXPENSES</u></b>		
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**

	<b><u>2021</u></b>	<b><u>2020</u></b>
<b>6 <u>CASH AT BANK AND IN HAND</u></b>		
Current account	29,308	6,625
Deposit account	363	363
	<u>29,671</u>	<u>6,988</u>

	<b><u>Opening</u></b>			<b><u>Closing</u></b>
<b>7 <u>CASH HELD BY SECTIONS</u></b>	<b><u>Balance</u></b>	<b><u>Receipts</u></b>	<b><u>Payments</u></b>	<b><u>Balance</u></b>
	£	£	£	£
Rugby section	2,696	-	-	2,696
Sports section	2,355	-	20	2,335
Pool section	26	-	-	26
Gala Committee	3,638	-	811	2,827
	<u>8,715</u>	<u>-</u>	<u>831</u>	<u>7,884</u>

	<b><u>2021</u></b>	<b><u>2020</u></b>
<b>8 <u>CREDITORS FALLING DUE WITHIN ONE YEAR</u></b>	£	£
VAT	386	680
Accruals	630	630
Loan: Charity Bank	2,053	5,879
	<u>3,069</u>	<u>7,189</u>

<b>9 <u>CREDITORS FALLING DUE AFTER MORE THAN ONE YEAR</u></b>		
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**

	<b><u>2021</u></b>	<b><u>2020</u></b>		<b><u>2021</u></b>	<b><u>2020</u></b>
	<b>£</b>	<b>£</b>		<b>£</b>	<b>£</b>
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

- 1,156

Donation

- 40

- 1,196

Cash in hand

brought forward

2,355 2,479

2,355 3,675

**EXPENDITURE**

**2021**  
£

**2020**  
£

Bonfire fireworks

- 1,300

Sundry expenses

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**

**INCOME**

<b><u>2021</u></b>	<b><u>2020</u></b>
<b>£</b>	<b>£</b>

Income

-      353

-      353

Cash in hand  
brought forward

26      193

26      546

**EXPENDITURE**

<b><u>2021</u></b>	<b><u>2020</u></b>
<b>£</b>	<b>£</b>

Expenditure

-      520

-      520

Cash in hand  
carried forward

26      26

26      546

**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**

**2021**  
£

**2020**  
£

Beer tent and stalls

-

1,092

-

1,092

Cash in hand  
brought forward

3,638

4,090

3,638

5,182

**EXPENDITURE**

**2021**  
£

**2020**  
£

Beer for tent and stalls

-

466

Decorating/improvements  
to club

721

1,078

Prizes

90

-

811

1,544

Cash in hand  
carried forward

2,827

3,638

3,638

5,182



