

**Kellingley Miners Welfare Scheme**  
**Unaudited Financial Statements**  
**31st March 2020**

**HOLMES BEAUMONT & HOLROYD LIMITED**

Chartered Accountants  
15 Ropergate End  
Pontefract  
West Yorkshire  
WF8 1JT

# **Kellingley Miners Welfare Scheme**

## **Financial Statements**

**Year ended 31st March 2020**

	<b>Pages</b>
Trustees' annual report	<b>1 to 2</b>
Independent examiner's report to the trustees	<b>3</b>
Statement of financial activities	<b>4</b>
Statement of financial position	<b>5</b>
Notes to the financial statements	<b>6 to 10</b>

# Kellingley Miners Welfare Scheme

## Trustees' Annual Report

Year ended 31st March 2020

The trustees present their report and the unaudited financial statements of the charity for the year ended 31st March 2020.

### Reference and administrative details

<b>Registered charity name</b>	Kellingley Miners Welfare Scheme
<b>Charity registration number</b>	523747
<b>Principal office</b>	Kellingley Social Centre Marine Villa Road Knottingley West Yorkshire WF11 8ER

### The trustees

Mr G W M Burton  
Mr J Cartmell  
Mr S J Cooper  
Mr A Robinson  
Mr J Wilson  
Mr C Sleight

<b>Independent examiner</b>	M Flanagan ACA FCCA 15 Ropergate End Pontefract West Yorkshire WF8 1JT
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### Structure, governance and management

Kellingley Miners Welfare Scheme was established by lease and trust deed dated 17th December 1965. The lease is on peppercorn rent terms from Wakefield MDC and was granted for a period of 60 years from 14th April 1965. The lease expires in 2026. The Trustees are in ongoing discussions with Wakefield MDC and are hopeful that a further lease will be granted when the current one expires.

The trustees are appointed by the members and serve for two years, after which period they may put themselves forward for re-appointment. The rules of management provide for seven trustees and the trustees who have served during the year are named above.

The trustees have assessed the major risks to which the charity is exposed, which, in particular, are those related to the operations and finances of the scheme. The trustees confirm that they are satisfied that systems are in place to mitigate these risks.

### Objectives and activities

The objects of the charity are to provide social, recreational and cultural facilities for persons who are, or have been, employed in the coal industry of Great Britain or its allied industries.

The trustees confirm that they have referred to the Charity Commission's guidance on public benefit when reviewing the scheme's aims and objectives, in planning future activities, and setting grant making policy for the year.

# **Kellingley Miners Welfare Scheme**

## **Trustees' Annual Report** *(continued)*

**Year ended 31st March 2020**

### **Achievements and performance**

The scheme encourages and supports outdoors sporting activities e.g. football, rugby, bowls, etc teams, all of who play in competitive local leagues.

It also offers facilities for darts and dominoes, snooker and other indoor games.

### **Financial review**

It is the policy of the charity to maintain sufficient unrestricted funds to cover administrative and support costs and to be able to respond to any exceptional expenditure, which may arise from time to time.

Unrestricted funds were maintained at a satisfactory level throughout the year and stood at £267,943 at 31st March 2020.

The charity generated income of £51,405 during the year with expenditure amounting to £51,406.

In consideration of a licence fee, parts of the property and facilities are utilised by Kellingley (Knottingley) Miners Welfare Scheme Social Club Limited. The level of licence fee is determined by, and must be sufficient to meet the annual running expenses of the charity.

The financial position of the charity depends on the continued support of the Social Club. Assuming the continuation of this relationship, the trustees consider the financial position of the charity to be satisfactory.

There are no restrictions on the charity's power to invest and the trustees take such decisions after taking into account the demand for funds.

### **Plans for future periods**

It is the intention of the charity to continue with its objectives of providing social, recreational and cultural facilities as specified above.

The trustees' annual report was approved on 11<sup>th</sup> December 2020 and signed on behalf of the board of trustees by:

**Mr A Robinson**  
**Trustee**

# **Kellingley Miners Welfare Scheme**

## **Independent Examiner's Report to the Trustees of Kellingley Miners Welfare Scheme**

**Year ended 31st March 2020**

I report to the trustees on my examination of the financial statements of Kellingley Miners Welfare Scheme ('the charity') for the year ended 31st March 2020.

### **Responsibilities and basis of report**

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

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

### **Independent examiner's 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 financial statements do not accord with those records; or
3. the financial statements 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.

**M Flanagan ACA FCCA**  
**Independent Examiner**

**15 Ropergate End**  
**Pontefract**  
**West Yorkshire**  
**WF8 1JT**

**5<sup>th</sup> January 2021**

# Kellingley Miners Welfare Scheme

## Statement of Financial Activities

Year ended 31st March 2020

		2020	2019
		Unrestricted funds	Total funds
	Note	£	£
<b>Income and endowments</b>			
Donations and legacies	4	2,402	-
Charitable activities	5	49,003	49,003
<b>Total income</b>		<u>51,405</u>	<u>49,003</u>
<b>Expenditure</b>			
Expenditure on charitable activities	6	51,406	49,002
<b>Total expenditure</b>		<u>51,406</u>	<u>49,002</u>
<b>Net (expenditure)/income and net movement in funds</b>		<u>(1)</u>	<u>1</u>
<b>Reconciliation of funds</b>			
Total funds brought forward		267,944	267,943
<b>Total funds carried forward</b>		<u>267,943</u>	<u>267,944</u>

The statement of financial activities includes all gains and losses recognised in the year.

All income and expenditure derive from continuing activities.

The notes on pages 6 to 10 form part of these financial statements.

# Kellingley Miners Welfare Scheme

## Statement of Financial Position

31st March 2020

	Note	2020 £	£	2019 £	£
<b>Fixed assets</b>					
Tangible fixed assets	12		236,925		238,889
<b>Current assets</b>					
Debtors	13	35,052		35,542	
<b>Creditors: amounts falling due within one year</b>	14	<u>4,034</u>		<u>6,487</u>	
<b>Net current assets</b>			<u>31,018</u>		<u>29,055</u>
<b>Total assets less current liabilities</b>			<u>267,943</u>		<u>267,944</u>
<b>Net assets</b>			<u>267,943</u>		<u>267,944</u>
<b>Funds of the charity</b>					
Unrestricted funds			<u>267,943</u>		<u>267,944</u>
<b>Total charity funds</b>	15		<u>267,943</u>		<u>267,944</u>

These financial statements were approved by the board of trustees and authorised for issue on 11<sup>th</sup> December 2020, and are signed on behalf of the board by:

**Mr A Robinson**  
Trustee

The notes on pages 6 to 10 form part of these financial statements.

# Kellingley Miners Welfare Scheme

## Notes to the Financial Statements

Year ended 31st March 2020

### 1. General information

The charity is a public benefit entity and a registered charity in England and Wales and is unincorporated. The address of the principal office is Kellingley Social Centre, Marine Villa Road, Knottingley, West Yorkshire, WF11 8ER.

### 2. Statement of compliance

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

### 3. Accounting policies

#### Basis of preparation

The financial statements have been prepared on the historical cost basis.

The financial statements are prepared in sterling, which is the functional currency of the entity.

The scheme constitutes a public benefit entity as defined by FRS 102.

#### Going concern

The continuing viability of the charity and its ability to continue as a going concern is dependent upon the annual payment of the licence fee from Kellingley (Knottingley) Miners' Welfare Scheme Social Club Limited to the charity. In the year ended 31st March 2020, Kellingley (Knottingley) Miners' Welfare Scheme Social Club Limited made a loss of £7,354 (2019 £12,862) and had net current liabilities of £7,777 (2019 £8 net current assets) at the balance sheet date. The future viability of Kellingley (Knottingley) Miners' Welfare Scheme Social Club Limited is dependent upon a significant improvement in profitability and/or access to additional finance.

On this basis, the charity's trustees consider it appropriate to prepare the accounts on a going concern basis. However, should further trading losses arise and additional financing is not available, the going concern basis used in preparing the charity's accounts may be invalid and adjustments would have to be made to reduce the value of assets to their realisable amount and to provide for any further liabilities which might arise. The accounts do not include any of the adjustments to the charity's assets or liabilities that might be necessary should the going concern basis prove to be inappropriate.

#### Judgements and key sources of estimation uncertainty

The preparation of the financial statements requires management to make judgements, estimates and assumptions that affect the amounts reported. These estimates and judgements are continually reviewed and are based on experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances.

#### Fund accounting

Unrestricted funds are available for use at the discretion of the trustees to further any of the charity's purposes.

#### Incoming resources

All income is included in the statement of financial activities when entitlement has passed to the charity, it is probable that the economic benefits associated with the transaction will flow to the charity and the amount can be reliably measured. The following specific policies are applied to particular categories of income:



# Kellingley Miners Welfare Scheme

## Notes to the Financial Statements *(continued)*

Year ended 31st March 2020

### 3. Accounting policies *(continued)*

#### Incoming resources *(continued)*

- income from donations or grants is recognised when there is evidence of entitlement to the gift, receipt is probable and its amount can be measured reliably.

#### Resources expended

Expenditure is recognised on an accruals basis as a liability is incurred. Expenditure includes any VAT which cannot be fully recovered, and is classified under headings of the statement of financial activities to which it relates:

- expenditure on charitable activities includes all costs incurred by a charity in undertaking activities that further its charitable aims for the benefit of its beneficiaries, including those support costs and costs relating to the governance of the charity apportioned to charitable activities.

#### Tangible assets

Tangible assets are included at cost less depreciation and impairment.

#### Depreciation

Depreciation is calculated so as to write off the cost or valuation of an asset, less its residual value, over the useful economic life of that asset as follows:

Fixtures, fittings and equipment	-	15% reducing balance
Refurbishment costs	-	15% reducing balance

No depreciation has been provided on the leasehold property. This is not in accordance with FRS102, which requires buildings to be depreciated.

#### Impairment of fixed assets

A review for indicators of impairment is carried out at each reporting date, with the recoverable amount being estimated where such indicators exist. Where the carrying value exceeds the recoverable amount, the asset is impaired accordingly. Prior impairments are also reviewed for possible reversal at each reporting date.

#### Financial instruments

Basic financial instruments are recognised at transaction price.

The charity holds the following financial assets and liabilities:

Short-term trade and other debtors and creditors

Debtors and creditors with no stated interest rate and receivable or payable within one year are recorded at transaction price. Any losses arising from impairment are recognised in the profit and loss account before operating profit.

### 4. Donations and legacies

	Unrestricted Funds £	Total Funds 2020 £	Unrestricted Funds £	Total Funds 2019 £
Donations				
Donations	2,402	2,402	-	-

# Kellingley Miners Welfare Scheme

## Notes to the Financial Statements *(continued)*

Year ended 31st March 2020

### 5. Charitable activities

	Unrestricted Funds £	Total Funds 2020 £	Unrestricted Funds £	Total Funds 2019 £
Income from non-investment property in furtherance of the charity's objects	49,003	49,003	49,003	49,003

### 6. Expenditure on charitable activities by fund type

	Unrestricted Funds £	Total Funds 2020 £	Unrestricted Funds £	Total Funds 2019 £
Support costs	51,406	51,406	49,002	49,002

### 7. Analysis of support costs

	Governance £	Total 2020 £	Total 2019 £
Rates and water	3,800	3,800	3,085
Light and heat	23,949	23,949	23,010
Repairs and maintenance	15,708	15,708	15,125
Insurance	4,266	4,266	3,754
Depreciation	2,657	2,657	3,004
Accountancy fees	1,025	1,025	1,025
	51,405	51,405	49,003

### 8. Net (expenditure)/income

Net (expenditure)/income is stated after charging/(crediting):

	2020 £	2019 £
Depreciation of tangible fixed assets	2,657	3,004

### 9. Independent examination fees

	2020 £	2019 £
Fees payable to the independent examiner for: Independent examination of the financial statements	1,025	1,025

### 10. Staff costs

The charity has no employees.

### 11. Trustee remuneration and expenses

No remuneration or other benefits from employment with the charity were received by the trustees.

# Kellingley Miners Welfare Scheme

## Notes to the Financial Statements *(continued)*

Year ended 31st March 2020

### 12. Tangible fixed assets

	Land and buildings £	Fixtures and fittings £	Equipment £	Total £
<b>Cost</b>				
At 1st April 2019	221,870	107,878	51,688	<b>381,436</b>
Additions	-	693	-	<b>693</b>
<b>At 31st March 2020</b>	<b>221,870</b>	<b>108,571</b>	<b>51,688</b>	<b>382,129</b>
<b>Depreciation</b>				
At 1st April 2019	-	91,441	51,106	<b>142,547</b>
Charge for the year	-	2,570	87	<b>2,657</b>
<b>At 31st March 2020</b>	<b>-</b>	<b>94,011</b>	<b>51,193</b>	<b>145,204</b>
<b>Carrying amount</b>				
<b>At 31st March 2020</b>	<b>221,870</b>	<b>14,560</b>	<b>495</b>	<b>236,925</b>
At 31st March 2019	221,870	16,437	582	238,889

The property is erected on land held under lease from Wakefield MDC, which expires in 2026. Under the terms of the lease, the trustees cannot assign, underlet or part with possession of the premises, the effect of which is that the property has no marketable value.

### 13. Debtors

	2020 £	2019 £
Prepayments and accrued income	<b>4,095</b>	4,154
Social Club	<b>30,957</b>	31,388
	<b>35,052</b>	35,542

### 14. Creditors: amounts falling due within one year

	2020 £	2019 £
Trade creditors	<b>1,652</b>	3,038
Accruals and deferred income	<b>2,382</b>	3,449
	<b>4,034</b>	6,487

# Kellingley Miners Welfare Scheme

## Notes to the Financial Statements *(continued)*

### Year ended 31st March 2020

#### 15. Analysis of charitable funds

##### Unrestricted funds

	At 1st April 2019 £	Income £	Expenditure £	At 31st March 2020 £
General funds	<u>267,944</u>	<u>51,405</u>	<u>(51,406)</u>	<u>267,943</u>

	At 1st April 2018 £	Income £	Expenditure £	At 31st March 2019 £
General funds	<u>267,943</u>	<u>49,003</u>	<u>(49,002)</u>	<u>267,944</u>

#### 16. Analysis of net assets between funds

	Unrestricted Funds £	Total Funds 2020 £
Tangible fixed assets	236,925	<b>236,925</b>
Current assets	35,053	<b>35,053</b>
Creditors less than 1 year	(4,035)	<b>(4,035)</b>
<b>Net assets</b>	<u>267,943</u>	<u><b>267,943</b></u>

	Unrestricted Funds £	Total Funds 2019 £
Tangible fixed assets	238,889	238,889
Current assets	35,542	35,542
Creditors less than 1 year	(6,487)	(6,487)
<b>Net assets</b>	<u>267,944</u>	<u>267,944</u>

#### 17. Related parties

The charity's trustees, Mr A Robinson, Mr S J Cooper and Mr J Cartmell also act as directors of Kellingley (Knottingley) Miners' Welfare Scheme Social Club Limited. In consideration of a licence fee, parts of the property and facilities of the charity are utilised by the company. The level of licence fee is determined by, and must be sufficient to meet the annual running expenses of the charity. The licence fee for the year ended 31st March 2020 amounted to £49,003 (2019 £49,003). Debtors include £30,957 in relation to the balance outstanding to the charity at 31st March 2020 (2019 £31,383).