

LEIGH MINERS WELFARE INSTITUTE

CHARITY REGISTRATION NUMBER 521139

FINANCIAL STATEMENTS

FOR THE YEAR ENDED 30 NOVEMBER 2022

LEIGH MINERS WELFARE INSTITUTE

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LEIGH MINERS WELFARE INSTITUTE
LEGAL AND ADMINISTRATIVE DETAILS

Charity Registration Number : 521139

Address of Charity: Kirby Road
Off Twist Lane
Leigh
Lancashire
WN7 4EF

Trustees: R Walls
J Walls
M Fairhurst
C Garvin

Secretary: Ms U Gillham

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

LEIGH MINERS WELFARE INSTITUTE
REPORT OF THE TRUSTEES FOR THE YEAR ENDED 30 NOVEMBER 2022

The trustees present their report along with the financial statements of the charity for the year ended 30 November 2022. The financial statements have been prepared in accordance with the accounting policies set out in Note 1 which can be found on page 8.

Constitution, Objectives and Activities for the Public Benefit

The charity is constituted by a Scheme dated 21 November 2005 and was registered on 19 June 1963 under the number 521139.

Its objects are to provide a Recreation Ground and Welfare Institute for the benefit of the inhabitants of Leigh in Lancashire and the surrounding area, particularly (but not exclusively) those who are members of the mining community.

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

Organisational Structure

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

The 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 such as hiring out its rooms and grounds for use by the public. In addition to this, the charity receives an occupational licence from its connected trading company, the Leigh Miners Welfare Institute and Recreation Ground Social Club Ltd and an agreement is in place whereby all the taxable profits of the company are donated to the charity under Gift Aid.

Trustees 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 £9,609 from the day to day running of the institute as opposed to £13,770 outgoing in the previous year. This improvement has largely due to the increase in room hire. The trustees know it will be some time before the company is in a position to make a transfer under gift as it has made a loss again this year and also has significant losses to clear and so the trustees will continue to monitor costs closely over the coming months to try and improve on this year's results.

Review of Activities

Although officially a time for businesses to recover from the restrictions imposed by the pandemic, the beginning of the financial year was difficult. People were slow to return to 'normal' as evidenced by the negative effect on hospitality businesses nationwide when the 'Omicron' variant first came into public knowledge.

As hospitality was effectively shut for so long, many people had become used to socialising and drinking at home with many people spending substantial sums of money on outside home bars. Therefore, the challenge was very hard to encourage people back into the club and to book functions again. This was not peculiar to Leigh Miners as other long established hospitality venues in town closed their doors and shut down. E.g. Bar Quay and The Railway.

Continued...

LEIGH MINERS WELFARE INSTITUTE

REPORT OF THE TRUSTEES (CONTINUED) **FOR THE YEAR ENDED 30 NOVEMBER 2022**

Review of Activities (continued)

During the year the Centre Manager decided to retire from the management of the bar business and a new club steward was appointed who was able to start an upward trend in bar revenue.

Rugby returned with spectators, however, home matches were poorly attended compared to pre-pandemic times, again, not a situation unusual to Leigh Miners as many visiting teams spoke about their own difficulties in getting spectators back into their clubs. An issue recognised by the Rugby Football League (RFL) which resulted in them providing some much-needed survival funding.

With regards to the charity and community groups who use LMWI during the day, most did return but a number did not. These were those whose connecting factor was health issues and during the pandemic would have been recognised as vulnerable groups e.g. Diabetes Awareness, British Heart Foundation and British Lung Foundation. Other groups did return, but unfortunately numbers returning were low and did not pick up i.e. the Retired Miners Group.

Overall the trustees report that it was a challenging year financially.

Charity income with regard to room hire did improve dramatically as LMWI was able to hire out rooms again for functions and function business did increase during the financial year.

LMWI's main community usage is via the U3A (previously known as the University for the third age). Throughout the pandemic Leigh U3A moved to online groups, which managed to retain a small number of members, coming back to LMWI was vital to their continuance and they managed to recoup and grow their membership and the range of groups hosted by LMWI new group include:

- * Quiz groups
- * Medical History
- * Growth of Ukulele into beginners and intermediate groups.

However the rugby 'wrestle room' did not recover in use post pandemic and so during the year the trustees and rugby section agreed for this room to revert to a training/small function room. This work was completed and business is beginning to come in for that room.

Wigan Athletic hub activities for the retired has continued to use LMWI and has increased and varied the activities it offers. For example, music groups and daytime socials to celebrate occasions such as the Coronation.

Overall the past few years have been extremely challenging for everyone and for every business. The trustees of Leigh Miners also acknowledge that in tandem with working within a nationally precarious hospitality sector, LMWI has distinct challenges with the upkeep of a very large estate.

The sections within LMWI have each suffered a downturn in their respective groups. Retired miners in terms of membership, Rugby in terms of rebuilding the levels of pre pandemic support and bowling in getting people (again mostly pre retirement age) back into the game. All alongside the issue that Leigh is an area of high deprivation and so thus the client base will be at the sharp end of the various cost of living crises that occur nationally.

In order to try and keep Leigh Miners Welfare up and running, the trustees have agreed to meet more regularly to monitor the financial position and performance of LMWI as well as support the new club steward in his (so far successful) efforts to improve and maintain the bar and charity business of LMWI.

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.

LEIGH MINERS WELFARE INSTITUTE

REPORT OF THE TRUSTEES (CONTINUED)
FOR THE YEAR ENDED 30 NOVEMBER 2022

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 requires the trustees to prepare financial statements for each financial year which give a true and fair view of the charity and of the income and expenditure 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 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 and detection of fraud and other irregularities.

.....
Signed - Trustee

.....
Print Name - Trustee

.....
Date

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF
LEIGH MINERS WELFARE INSTITUTE

I report to the Trustees on my examination of the accounts of the above named charity (registered number 521139) for the period ended 30 November 2022, set out in pages 6 to 10.

Responsibilities and basis of report

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

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

Independent Examiners Statement

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination giving me cause to believe that 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
South Yorkshire
S60 4JG

.....
Date

LEIGH MINERS WELFARE INSTITUTE

STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR ENDED 30 NOVEMBER 2022

	<u>Note</u>	<u>Unres- tricted Funds</u>	<u>Rest- ricted Funds</u>	<u>Sections Funds</u>	<u>Total 2022</u>	<u>Total 2021</u>
		£	£	£	£	£
<u>INCOMING RESOURCES</u>						
Room hire		43,487	-	-	43,487	28,427
Occupational licence		7,000	-	-	7,000	7,000
Donations from Sections		33,950	-	-	33,950	25,440
Other donations and sponsorship		8,086	-	-	8,086	18,908
Grants Received		30,000	2,000	-	32,000	35,000
Sections income		-	-	77,823	77,823	18,523
Other Income		2,579	-	-	2,579	1,423
TOTAL INCOMING RESOURCES		125,102	2,000	77,823	204,925	134,721
 <u>RESOURCES EXPENDED</u>						
<u>Direct Charitable Expenditure</u>						
Ground rent, rates and water rates		6,876	-	-	6,876	6,409
Light and heat		7,685	-	-	7,685	5,129
Insurance		3,972	-	-	3,972	4,052
Repairs and maintenance of buildings		-	-	-	-	10,362
Cleaning and hygiene		14,558	-	-	14,558	9,717
Grounds maintenance		-	-	-	-	28
Catering Expenses		10,205	-	-	10,205	3,471
Grant Expenditure		-	-	-	-	34,800
Donations to Sections		50,252	-	-	50,252	34,375
Depreciation	2	5,665	1,340	-	7,005	7,634
Sections expenses		-	-	84,816	84,816	19,937
<u>Administration Expenses</u>						
Secretary's wages		13,584	-	-	13,584	11,988
Accountancy		629	-	-	629	614
Legal Fees		-	-	-	-	780
Printing, postage, stationery and adverts		-	-	-	-	67
Sundries		-	-	-	-	972
Cash Differences/Queries		2,067	-	-	2,067	710
TOTAL RESOURCES EXPENDED		115,493	1,340	84,816	201,649	151,045
 Net Incoming / (Outgoing) Resources		 9,609	 660	 (6,993)	 3,276	 (16,324)
Fund balances brought forward		244,502	9,581	28,221	282,304	298,628
FUND BALANCES CARRIED FORWARD		254,111	10,241	21,228	285,580	282,304

LEIGH MINERS WELFARE INSTITUTE

BALANCE SHEET AS AT 30 NOVEMBER 2022

	<u>NOTE</u>	<u>2022</u>	<u>2021</u>
		£	£
FIXED ASSETS			
Tangible assets	2	176,649	183,654
CURRENT ASSETS			
Debtors	3	108,406	92,188
Cash at bank and in hand	4	4,786	4,768
Cash held by Sections	5	21,228	28,221
		<u>134,420</u>	<u>125,177</u>
LESS: CURRENT LIABILITIES			
Creditors falling due within one year	6	<u>(10,217)</u>	<u>(4,693)</u>
NET CURRENT ASSETS		124,203	120,484
LESS: LONG TERM LIABILITIES			
Creditors falling due after one year	7	(15,272)	(21,834)
TOTAL ASSETS		<u><u>285,580</u></u>	<u><u>282,304</u></u>
FINANCED BY:			
Unrestricted Funds		254,111	244,502
Restricted Funds		10,241	9,581
Designated Funds - Sections		21,228	28,221
		<u><u>285,580</u></u>	<u><u>282,304</u></u>

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

.....
Signed - Trustee

.....
Print Name - Trustee

.....
Date

LEIGH MINERS WELFARE INSTITUTE

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 30 NOVEMBER 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 (FRS 102) and the Financial Reporting Standard (FRS 102) and the Charities Act 2011.

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

(b) Income Recognition

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

Donations are recognised when they are received.

(c) Expenditure Recognition

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

(d) Depreciation

Depreciation is provided on all assets other than freehold land and aims to write off the costs of the assets over their estimated useful life. The rates and methods applied are as follows:-

Leasehold land and buildings	-	Not depreciated
Disabled entrance and lift	-	Straight line method over 15 years
Fixtures, Fittings and Equipment	-	10% Reducing balance

LEIGH MINERS WELFARE INSTITUTE

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 30 NOVEMBER 2022

	<u>Leasehold</u>	<u>(Restricted)</u>	<u>Fixtures</u>	
	<u>Land &</u>	<u>Lift &</u>	<u>Fittings &</u>	
2. <u>FIXED ASSETS</u>	<u>Buildings</u>	<u>Entrance</u>	<u>Equipment</u>	<u>Total</u>
	£	£	£	£
<u>Cost</u>				
At 1 December 2021	120,436	20,101	403,916	544,453
Additions	-	-	-	-
At 30 November 2022	<u>120,436</u>	<u>20,101</u>	<u>403,916</u>	<u>544,453</u>
<u>Depreciation</u>				
At 1 December 2021	2,813	10,720	347,266	360,799
Charge for the year	-	1,340	5,665	7,005
At 30 November 2022	<u>2,813</u>	<u>12,060</u>	<u>352,931</u>	<u>367,804</u>
<u>Net Book Value</u>				
At 30 November 2022	<u>117,623</u>	<u>8,041</u>	<u>50,985</u>	<u>176,649</u>
At 30 November 2021	<u>117,623</u>	<u>9,381</u>	<u>56,650</u>	<u>183,654</u>

	<u>2022</u>	<u>2021</u>
	£	£
3. <u>DEBTORS</u>		
Balance due from Leigh Miners Welfare Institute and Recreation Ground Social Club Ltd	107,900	88,664
Prepayments	506	464
VAT	-	3,060
	<u>108,406</u>	<u>92,188</u>

4. <u>CASH AT BANK AND IN HAND</u>		
Bank current account	4,316	4,546
Cash in hand	470	222
	<u>4,786</u>	<u>4,768</u>

LEIGH MINERS WELFARE INSTITUTE

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 30 NOVEMBER 2022

	<u>2022</u>	<u>2021</u>
	£	£
5. <u>BALANCES HELD BY SECTIONS</u>		
Retired Miners	4,883	11,642
Rugby	15,087	16,201
Bowling	1,258	378
	<u>21,228</u>	<u>28,221</u>
 6. <u>CREDITORS: Amounts falling due within one year</u>		
Purchase Ledger	1,456	2,479
Brewery loan	4,000	1,600
VAT	4,132	-
Accruals and other creditors	629	614
	<u>10,217</u>	<u>4,693</u>
 7. <u>CREDITORS: Amounts falling due after more than one year</u>		
Brewery loan	<u>15,272</u>	<u>21,834</u>

LEIGH MINERS WELFARE INSTITUTE

YEAR ENDED 30 NOVEMBER 2022

RETIRED MINERS SECTION

	<u>2022</u>		<u>2021</u>	
	£	£	£	£
<u>INCOME</u>				
Bingo and draws etc		846		436
Subscriptions		628		359
Trip monies received		3,070		2,725
Party Money		-		310
Other Income		343		-
		<u>4,887</u>		<u>3,830</u>
<u>EXPENDITURE</u>				
Printing, postage and stationery	126		76	
Birthday money	140		-	
Events and outings	4,182		2,625	
Party Expenses	4,471		561	
Donations	-		-	
Other expenses	2,727		1,166	
		<u>(11,646)</u>		<u>(4,428)</u>
(DEFICIT) FOR THE YEAR		<u>(6,759)</u>		<u>(598)</u>
Cash at bank and in hand brought forward		11,642		12,240
Cash at bank and in hand carried forward		<u><u>4,883</u></u>		<u><u>11,642</u></u>

LEIGH MINERS WELFARE INSTITUTE

YEAR ENDED 30 NOVEMBER 2022

LEIGH MINERS RANGERS ARLFC

<u>INCOME</u>	<u>2022</u>		<u>2021</u>	
	£	£	£	£
Sponsorship and advertising income		12,000		-
Subs / Lottery		16,900		1,565
Prize money		-		-
RFL Game Play		6,511		-
Gate takings		6,148		3,781
Café takings		9,057		2,536
Kit sales		710		-
Other income		17,463		315
Opening Cash Difference		-		496
Doantion Returned		-		6,000
		<hr/>		<hr/>
		68,789		14,693
 <u>EXPENDITURE</u>				
Coach travel	11,355		1,350	
Laundry	1,099		252	
Kit and equipment	10,181		-	
Training and coaching	5,539		-	
Officials and ball boys	2,034		811	
Programmes and videos	1,367		160	
Physio and medical expenses	5,699		4,376	
League fees and fines	815		100	
BARLA insurance	1,625		1,242	
Café expenditure	8,213		1,161	
Changing rooms and field maintenance	3,007		1,804	
Dinner and presentation	1,603		2,222	
Subs/Lottery	32		-	
Man of Match	-		-	
Donation to Miners Welfare	4,000		-	
Players Food	2,358		1,638	
Other expenditure	5,966		393	
Opening Cash Difference	372		-	
Floodlights	911		-	
Unknown Lloyds Movement	3,727		-	
	<hr/>		<hr/>	
		(69,903)		(15,509)
 (DEFICIT) FOR THE YEAR		<hr/>		<hr/>
		(1,114)		(816)
 Cash at bank and in hand brought forward		16,201		17,017
 Cash at bank and in hand carried forward		<hr/>		<hr/>
		15,087		16,201

LEIGH MINERS WELFARE INSTITUTE

YEAR ENDED 30 NOVEMBER 2022

LEIGH MINERS BOWLING CLUB

	<u>2022</u>		<u>2021</u>	
	£	£	£	£
<u>INCOME</u>				
Other Income		4,147		-
		<u>4,147</u>		<u>-</u>
<u>EXPENDITURE</u>				
Other expenditure	3,267		-	
	<u>3,267</u>	(3,267)	<u>-</u>	-
SURPLUS FOR THE YEAR		<u>880</u>		<u>-</u>
Cash at bank and in hand brought forward		378		378
Cash at bank and in hand carried forward		<u><u>1,258</u></u>		<u><u>378</u></u>

The bowling season didn't take place in 2021 due to COVID-19