

**MOSBOROUGH MINERS' WELFARE TRUST**

**Registered Charity No. 520483**

**STATEMENT OF ACCOUNTS FOR THE  
YEAR ENDED 31 DECEMBER 2018**

**MOSBOROUGH MINERS' WELFARE TRUST**

**REPORT AND FINANCIAL STATEMENTS**

**FOR THE YEAR ENDED 31 DECEMBER 2018**

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**MOSBOROUGH MINERS' WELFARE TRUST**

**LEGAL AND ADMINISTRATIVE DETAILS**  
**AS AT 31 DECEMBER 2018**

<b>REGISTERED CHARITY NUMBER</b>	520483
<b>TRUSTEES</b>	H Craney D Sanderson A Hattersley K Kenny T Doncaster J Metcalfe P Greaves
<b>SECRETARY</b>	H Craney
<b>TREASURER</b>	S Dixon
<b>SCHEME ADDRESS</b>	Station Road Mosborough Sheffield S20 5AD
<b>INDEPENDENT EXAMINER</b>	J Wallage FCA CISWO Trading Ltd The Old Rectory Rectory Drive Whiston Rotherham S60 4JG

**INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF**  
**MOSBOROUGH MINERS' WELFARE TRUST**

I report to the Trustees on my examination of the accounts of the above named charity (registered no. 520483) for the year ended 31 December 2018, set out on pages 3 to 7.

**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

**MOSBOROUGH MINERS' WELFARE TRUST**

**STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR ENDED 31 DECEMBER 2018**

	<b><u>Unrestricted</u></b>	<b><u>Designated</u></b>	<b><u>Total</u></b>	<b><u>Total</u></b>
	<b><u>Funds</u></b>	<b><u>Funds</u></b>	<b><u>2018</u></b>	<b><u>2017</u></b>
<b><u>Notes</u></b>	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
<b><u>Income and Endowments</u></b>				
Tote	1,550	-	1,550	1,390
Snooker and pool	1,858	-	1,858	2,099
200 Club	900	-	900	900
Subscriptions	1,570	-	1,570	1,463
Rental income	3,181	-	3,181	4,931
Room hire	12,119	-	12,119	11,133
Mast rental	4,750	-	4,750	4,750
Occupational licence	18,000	-	18,000	18,000
Gift aid	29,592	-	29,592	21,780
Income from electricity buy-back	1,492	-	1,492	712
Interest received	2,348	-	2,348	1,482
Sundry income	-	-	-	681
Sections income	7	99,291	99,291	71,287
<b>Total Income</b>	<b><u>77,360</u></b>	<b><u>99,291</u></b>	<b><u>176,651</u></b>	<b><u>140,608</u></b>
<b><u>Expenditure</u></b>				
<u>Direct charitable expenditure</u>				
Grants to social activities	7,306	-	7,306	8,134
Sports ground maintenance	16,345	-	16,345	9,131
Rates and water rates	4,119	-	4,119	2,531
Insurance	2,198	-	2,198	2,332
Repairs	8,140	-	8,140	205
Sections expenses	7	73,934	73,934	63,494
	<u>38,108</u>	<u>73,934</u>	<u>112,042</u>	<u>85,827</u>
<u>Management and Administration</u>				
Accountancy	571	-	571	555
Legal and professional fees	100	-	100	770
Loss on disposal of assets	1,477	-	1,477	-
Depreciation	2	19,167	19,167	18,347
<b>Total Expenditure</b>	<b><u>59,423</u></b>	<b><u>73,934</u></b>	<b><u>133,357</u></b>	<b><u>105,499</u></b>
<b>NET MOVEMENT IN FUNDS</b>	<b>17,937</b>	<b>25,357</b>	<b>43,294</b>	<b>35,109</b>
Unrealised Investment (losses) / gains for the year	(3,552)	-	(3,552)	11,296
Fund balances brought forward	799,887	49,558	849,445	803,040
<b>Fund balances carried forward</b>	<b><u>814,272</u></b>	<b><u>74,915</u></b>	<b><u>889,187</u></b>	<b><u>849,445</u></b>

**MOSBOROUGH MINERS' WELFARE TRUST**

**BALANCE SHEET AS AT 31 DECEMBER 2018**

	<b><u>NOTE</u></b>	<b><u>2018</u></b>	<b><u>2017</u></b>
		£	£
<b><u>FIXED ASSETS</u></b>			
Tangible fixed assets	<b>2</b>	432,299	444,933
Investments	<b>3</b>	107,744	111,296
<b><u>CURRENT ASSETS</u></b>			
Debtors and prepayments	<b>4</b>	139,837	100,190
Cash at bank and in hand	<b>5</b>	135,386	146,222
Balances held by sections	<b>7</b>	74,915	49,558
		<u>350,138</u>	<u>295,970</u>
<b><u>LESS: CURRENT LIABILITIES</u></b>			
Creditors falling due within one year	<b>6</b>	<u>(994)</u>	<u>(2,754)</u>
<b>NET CURRENT ASSETS</b>		349,144	293,216
<b>TOTAL NET ASSETS</b>		<u><u>889,187</u></u>	<u><u>849,445</u></u>
<b><u>FUNDS</u></b>			
Unrestricted funds		814,272	799,887
Designated funds - Sections	<b>7</b>	74,915	49,558
		<u><u>889,187</u></u>	<u><u>849,445</u></u>

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

.....  
Signed - Trustee

.....  
Print Name - Trustee

Date .....

## **MOSBOROUGH MINERS' WELFARE TRUST**

### **NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 DECEMBER 2018**

#### **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 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 that the Trust 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 its 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 on fixed assets and freehold property in order to write off the cost of the assets over their expected economic lives. The annual rates of depreciation applied are:

Fixtures and equipment	- 25% reducing balance basis
Sports fixtures and equipment	- 10% reducing balance basis
Freehold property	- 2% straight line basis
Other property	- 2% reducing balance basis
Changing rooms refurbishment	- 15% straight line basis

**MOSBOROUGH MINERS' WELFARE TRUST**

**NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 DECEMBER 2018**

<b>2. <u>FIXED ASSETS</u></b>	<b><u>New Club &amp; Sports Ground</u></b>	<b><u>Fixtures &amp; Fittings</u></b>	<b><u>Sports Equip- ment</u></b>	<b><u>Total</u></b>
<b><u>Cost</u></b>	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
At 1 January 2018	636,832	74,298	11,613	722,743
Additions	-	8,010	-	8,010
Disposal	-	(3,500)	-	(3,500)
At 31 December 2018	<u>636,832</u>	<u>78,808</u>	<u>11,613</u>	<u>727,253</u>
<b><u>Depreciation</u></b>				
At 1 January 2018	207,894	65,939	3,977	277,810
Charge for the year	14,681	3,723	763	19,167
Disposal	-	(2,023)	-	(2,023)
At 31 December 2018	<u>222,575</u>	<u>67,639</u>	<u>4,740</u>	<u>294,954</u>
<b><u>Net Book Value</u></b>				
At 31 December 2018	<u>414,257</u>	<u>11,169</u>	<u>6,873</u>	<u>432,299</u>
At 31 December 2017	<u>428,938</u>	<u>8,359</u>	<u>7,636</u>	<u>444,933</u>
			<b><u>2018</u></b>	<b><u>2017</u></b>
			<b>£</b>	<b>£</b>
<b>3. <u>INVESTMENTS</u></b>				
Cofunds OEIC (In Trust)			<u>107,744</u>	<u>111,296</u>
<b>4. <u>DEBTORS</u></b>				
Balance due from Mosborough Miners' Welfare Social Club Ltd			135,910	99,480
Other debtors			3,927	710
			<u>139,837</u>	<u>100,190</u>
<b>5. <u>CASH AT BANK AND IN HAND</u></b>				
Current account			58,620	70,554
Deposit account			1	1
2 year bond			76,765	75,481
Cash in hand			-	186
			<u>135,386</u>	<u>146,222</u>

**MOSBOROUGH MINERS' WELFARE TRUST**

**NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 DECEMBER 2018**

	<b><u>2018</u></b>	<b><u>2017</u></b>
	£	£
<b>6. <u>CREDITORS: Amounts falling due within one year</u></b>		
Accruals	571	2,331
Other creditors	423	423
	<u>994</u>	<u>2,754</u>

	<b><u>Brought Forward</u></b>	<b><u>Receipts</u></b>	<b><u>Payments</u></b>	<b><u>Carried forward</u></b>
	£	£	£	£
<b>7. <u>SECTIONS</u></b>				
Rugby Union Section	34,454	64,353	(42,388)	56,419
Turf Club	5,483	5,262	(4,682)	6,063
Football Club	2,110	19,951	(19,336)	2,725
Bowls Club	7,204	3,727	(1,778)	9,153
Community Sports Group	65	-	(65)	-
Angling Club	242	5,998	(5,685)	555
	<u>49,558</u>	<u>99,291</u>	<u>(73,934)</u>	<u>74,915</u>

**MOSBOROUGH MINERS' WELFARE TRUST**  
**YEAR ENDED 31 DECEMBER 2018**

**RUGBY UNION SECTION**  
**2017 / 2018 SEASON**

	<b><u>2018</u></b>		<b><u>2017</u></b>	
	£	£	£	£
<b><u>INCOME</u></b>				
Annual subs		8,218		5,158
Sponsorships		3,180		1,585
Donations		834		-
RFU		930		1,008
Raffles		2,084		2,702
Food receipts		3,176		3,083
Functions		5,787		4,159
Merchandise		759		2,724
Membership		8,472		9,877
100 club		5,795		2,065
Rugby development		4,808		-
Match fees		1,427		1,823
Miscellaneous		1,144		645
International tickets		7,198		6,332
Tour		6,602		300
Grant		470		-
Memorial fund raising		3,202		-
Easy fund raising		267		-
		<hr/>		<hr/>
		64,353		41,461
<b><u>EXPENDITURE</u></b>				
Pitches	163		978	
Training	5,560		2,069	
100 club	2,710		750	
Rugby development grant	280		-	
RFU costs	253		105	
Coaching	420		230	
Referees	1,063		985	
Functions	6,698		5,994	
Kitwash	904		323	
Food	817		590	
Equipment	2,881		1,994	
Merchandise	734		5,607	
Juniors	354		510	
Miscellaneous	2,914		2,575	
International tickets	7,198		5,548	
RFU coaching and recruitment	240		-	
Memorial fund raising	458		-	
Tour	6,602		-	
Difference on opening balance (stock adjustment?)	2,139		-	
		<hr/>		<hr/>
		(42,388)		(28,258)
<b><u>SURPLUS FOR THE YEAR</u></b>		<hr/>		<hr/>
		21,965		13,203
Cash at bank and in hand brought forward		34,454		21,252
<b><u>Stock, cash at bank and in hand carried forward</u></b>		<hr/>		<hr/>
		56,419		34,455

**MOSBOROUGH MINERS' WELFARE TRUST**

**YEAR ENDED 31 DECEMBER 2018**

**TURF CLUB**

	<b><u>2018</u></b>		<b><u>2017</u></b>	
	£	£	£	£
<b><u>INCOME</u></b>				
Raffles		463		588
Spot the ball		1,345		1,260
Race day		2,974		2,615
Coach grant		480		384
		<hr/>		<hr/>
		5,262		4,847
<b><u>EXPENDITURE</u></b>				
Coaches	550		-	
Tickets	2,682		2,307	
Meals	1,450		1,295	
	<hr/>		<hr/>	
		(4,682)		(3,602)
<b>SURPLUS FOR THE YEAR</b>		<hr/>		<hr/>
		580		1,245
Cash at bank and in hand brought forward		5,483		4,238
<b>Cash at bank and in hand carried forward</b>		<hr/>		<hr/>
		<u>6,063</u>		<u>5,483</u>

**MOSBOROUGH MINERS' WELFARE TRUST****YEAR ENDED 31 DECEMBER 2018****MOSBOROUGH FOOTBALL CLUB**

<b><u>INCOME</u></b>	<b><u>2018</u></b>		<b><u>2017</u></b>	
	£	£	£	£
Sponsorships		1,350		2,320
Match day subs		6,250		4,712
Players contribution to fines		260		190
Training subs		3,120		1,571
Spot the ball tickets		290		210
Raffles		242		164
Other events		-		273
Tracksuits / polo shirts / bags		420		-
Signing on fees		1,875		758
Mosborough charity tournament		940		1,101
Children's Hospital fun day		4,138		3,371
British Heart Foundation match		541		462
Last man standing		525		-
		<hr/>		<hr/>
		19,951		15,132
 <b><u>EXPENDITURE</u></b>				
League fees	505		468	
Player registrations	-		202	
Insurance	490		430	
Referees	2,570		1,896	
Laundry	2,200		1,545	
Medical equipment	220		264	
Training	2,915		1,620	
Fines	90		226	
Tracksuits / polo shirts / bags	400		417	
Balls / trophies / new equipment	2,460		1,199	
Charity cup expenditure	585		709	
Children's Hospital	4,150		3,371	
British Heart Foundation	541		462	
Pitch fees	780		-	
New kits	385		1,270	
Food	125		-	
Ground improvements	160		180	
Club membership	270		-	
Last man standing	400		-	
Other expenses	90		311	
		<hr/>		<hr/>
		(19,336)		(14,570)
 <b>SURPLUS FOR THE YEAR</b>		<hr/>		<hr/>
		615		562
 Cash at bank and in hand brought forward		2,110		1,548
 <b>Cash at bank and in hand carried forward</b>		<hr/>		<hr/>
		2,725		2,110

**MOSBOROUGH MINERS' WELFARE TRUST**

**YEAR ENDED 31 DECEMBER 2018**

**MOSBOROUGH COMMUNITY BOWLS CLUB**

	<b><u>2018</u></b>		<b><u>2017</u></b>	
	£	£	£	£
<b><u>INCOME</u></b>				
Donations		287		283
Sponsorship boards		300		250
Fees/Prize money		170		266
Raffle/Sponsored items		170		283
Subscriptions		1,365		1,515
Tea/Coffee		447		370
Bonus ball		988		988
		<u>3,727</u>		<u>3,955</u>
<b><u>EXPENDITURE</u></b>				
Sponsorship boards/Flowers	155		92	
Equipment/Improvements	31		1,575	
Keys/Bus	-		6	
Affiliation fees/Fines	836		838	
Disco/Raffle prizes	390		318	
Postage and stationery	62		43	
Trophies/Floodlights	82		186	
Refreshments	222		398	
		<u>(1,778)</u>		<u>(3,456)</u>
<b>SURPLUS FOR THE YEAR</b>		<u>1,949</u>		<u>499</u>
Cash at bank and in hand brought forward		7,204		6,705
<b>Cash at bank and in hand carried forward</b>		<u><u>9,153</u></u>		<u><u>7,204</u></u>

**MOSBOROUGH MINERS' WELFARE TRUST**  
**YEAR ENDED 31 DECEMBER 2018**

**COMMUNITY SPORTS GROUP**  
**YEAR ENDED 30 APRIL 2018**

	<b><u>2018</u></b>		<b><u>2017</u></b>	
	£	£	£	£
<b><u>INCOME</u></b>				
		-		-
		<u>-</u>		<u>-</u>
		-		-
<b><u>EXPENDITURE</u></b>				
Site clearance cabins & lights	-		300	
Repay fund Killamarsh Dynamos	-		1,827	
Repay fund AFC Mosborough	-		1,233	
Repay fund Mosborough RUFC	-		622	
Repay fund Aardwolf Archery	-		118	
Repairs and renewals	-		-	
Expenses	65		-	
	<u>65</u>		<u>-</u>	
		(65)		(4,100)
<b>(DEFICIT) FOR THE YEAR</b>		<u>(65)</u>		<u>(4,100)</u>
Cash at bank and in hand brought forward		65		4,165
<b>Cash at bank and in hand carried forward</b>		<u><u>-</u></u>		<u><u>65</u></u>

**This section has now discontinued**

**MOSBOROUGH MINERS' WELFARE TRUST**

**YEAR ENDED 31 DECEMBER 2018**

**ANGLING CLUB**

	<b><u>2018</u></b>		<b><u>2017</u></b>	
	£	£	£	£
<b><u>INCOME</u></b>				
Subscriptions		4,800		4,645
Raffle and Spot the Ball		1,198		1,247
		<u>5,998</u>		<u>5,892</u>
<b><u>EXPENDITURE</u></b>				
Prize money paid	-		1,995	
Lake/river deposits and weekend away	5,220		3,655	
Polo shirts and hoodies	445		-	
Stationery	20		-	
	<u></u>	(5,685)	<u></u>	(5,650)
<b>SURPLUS FOR THE YEAR</b>		<u>313</u>		<u>242</u>
Cash at bank and in hand brought forward		242		1,639
Adjustment of balance b/f		-		(1,639)
<b>Cash at bank and in hand carried forward</b>		<u><u>555</u></u>		<u><u>242</u></u>