

**REPORT OF THE TRUSTEES AND
FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2023
FOR
ASTLEY AND TYLDESLEY WELFARE
INSTITUTE AND RECREATION GROUNDS**

P B Syddall & Co
Chartered Accountants
Grafton House
81 Chorley Old Road
Bolton
Lancashire
BL1 3AJ

**ASTLEY AND TYLDESLEY WELFARE
INSTITUTE AND RECREATION GROUNDS**

**CONTENTS OF THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2023**

	Page
Report of the Trustees	1 to 2
Independent Examiner's Report	3
Statement of Financial Activities	4
Balance Sheet	5
Notes to the Financial Statements	6 to 9
Detailed Statement of Financial Activities	10

**ASTLEY AND TYLDESLEY WELFARE
INSTITUTE AND RECREATION GROUNDS**

**REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 DECEMBER 2023**

The trustees present their report with the financial statements of the charity for the year ended 31 December 2023. The trustees have adopted the provisions of Accounting and Reporting by Charities: 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) (effective 1 January 2019).

OBJECTIVES AND ACTIVITIES

Objectives and aims

The objectives of the scheme are the provision of facilities for such forms of recreation and other leisure time occupations as are conducive to the improvements of the conditions of living of the inhabitants of Tyldesley and the neighbourhood thereof and in particular (but not exclusively) such of the said inhabitants as are members of the mining community.

Provided that nothing herein contained shall authorise the application of the trust property for purposes which are not in law charitable.

Once again the residents of the surrounding area have been well catered for by the Institute with the provision of sporting and social activities.

In all respects the trustees believe that they have complied with their duty to have due regard for public benefit.

ACHIEVEMENT AND PERFORMANCE

The main aims of the scheme have been met by the maintenance of facilities for the various sections of the Institute, by the support given to local charities and supporting organisations, the holding of events for the benefit of senior citizens and children and the maintenance of a centre for the use of the local community.

The activities of the scheme were, in the main, financed by an associated company, Astley and Tyldesley Miners' Welfare Institute and Recreation Grounds Limited (the "limited company"), the fund raising efforts of the various sections, the Institute and its members.

The limited company, which comprises of a bar and gaming machines, covenants all its profits to the scheme.

FINANCIAL REVIEW

Reserves policy

It is the policy of the charity to maintain unrestricted funds, which are the free reserves of the scheme, retained in order to ensure the day to day running of the charity.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The scheme has obtained charitable status and is governed by a trust deed dated 29 March 1960. Its registered charity number is 521337.

The charity shall be called Astley and Tyldesley Miners' Welfare Institute and Recreation Grounds and is hereinafter referred to as the "scheme".

Recruitment and appointment of new trustees

The power to appoint or remove a trustee is vested in The Coal Industry Social Welfare Organisation.

The induction and training of any new trustees is undertaken by the management committee.

Organisational structure

The affairs of the scheme are managed by a management committee which is elected by the members.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Charity number

521337

**ASTLEY AND TYLDESLEY WELFARE
INSTITUTE AND RECREATION GROUNDS**

**REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 DECEMBER 2023**

Principal address

Meanley Road
Astley
Tyldesley
Manchester
M29 7DN

Trustees

J D Burns (resigned 1.8.23)
M H Thomas
J Foy (appointed 18.1.23)
P Finch (appointed 28.9.23)

Independent Examiner

A J Syddall M.A. F.C.A.
P B Syddall & Co
Chartered Accountants
Grafton House
81 Chorley Old Road
Bolton
Lancashire
BL1 3AJ

Bankers

Lloyds TSB Bank plc
Hotel Street
Bolton
Lancashire
BL1 1DB

Solicitors

Dootson Eckersley Hope
Manor House
Bolton Old Road
Atherton
Manchester
M46 9DH

Approved by order of the board of trustees on 10 December 2024 and signed on its behalf by:

M H Thomas - Trustee

**INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF
ASTLEY AND TYLDESLEY WELFARE
INSTITUTE AND RECREATION GROUNDS**

Independent examiner's report to the trustees of Astley and Tyldesley Welfare Institute and Recreation Grounds

I report to the charity trustees on my examination of the accounts of Astley and Tyldesley Welfare Institute and Recreation Grounds (the Trust) for the year ended 31 December 2023.

Responsibilities and basis of report

As the charity trustees of the Trust 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 Trust's accounts carried out under Section 145 of the 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 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 Trust 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.

A J Syddall M.A. F.C.A.

P B Syddall & Co
Chartered Accountants
Grafton House
81 Chorley Old Road
Bolton
Lancashire
BL1 3AJ

10 December 2024

**ASTLEY AND TYLDESLEY WELFARE
INSTITUTE AND RECREATION GROUNDS**

**STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 DECEMBER 2023**

	Notes	2023 Unrestricted fund £	2022 Total funds £
INCOME AND ENDOWMENTS FROM			
Other trading activities	2	11,653	14,980
Other income	3	30,500	75,000
Total		42,153	89,980
 EXPENDITURE ON			
Other		31,611	43,170
NET INCOME		10,542	46,810
 RECONCILIATION OF FUNDS			
Total funds brought forward		125,606	78,796
 TOTAL FUNDS CARRIED FORWARD		 136,148	 125,606

The notes form part of these financial statements

**ASTLEY AND TYLDESLEY WELFARE
INSTITUTE AND RECREATION GROUNDS**

**BALANCE SHEET
31 DECEMBER 2023**

	Notes	2023 Unrestricted fund £	2022 Total funds £
FIXED ASSETS			
Tangible assets	5	47,546	36,195
CURRENT ASSETS			
Debtors	6	83,855	74,121
Cash at bank and in hand		13,960	19,005
		<u>97,815</u>	<u>93,126</u>
CREDITORS			
Amounts falling due within one year	7	(9,213)	(3,715)
NET CURRENT ASSETS		<u>88,602</u>	<u>89,411</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		<u>136,148</u>	125,606
NET ASSETS		<u>136,148</u>	<u>125,606</u>
FUNDS	8		
Unrestricted funds		<u>136,148</u>	<u>125,606</u>
TOTAL FUNDS		<u>136,148</u>	<u>125,606</u>

The financial statements were approved by the Board of Trustees and authorised for issue on 10 December 2024 and were signed on its behalf by:

M H Thomas - Trustee

J Foy - Trustee

The notes form part of these financial statements

**ASTLEY AND TYLDESLEY WELFARE
INSTITUTE AND RECREATION GROUNDS**

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2023**

1. ACCOUNTING POLICIES

BASIS OF PREPARING THE FINANCIAL STATEMENTS

The financial statements of the charity, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: 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) (effective 1 January 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Charities Act 2011. The financial statements have been prepared under the historical cost convention.

INCOME

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

EXPENDITURE

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 a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

TANGIBLE FIXED ASSETS

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Clubhouse	- not provided
Building alterations	- 10% on reducing balance
Fixtures and fittings	- 10% on reducing balance
Lawn mower	- 10% on reducing balance

TAXATION

The charity is exempt from tax on its charitable activities.

FUND ACCOUNTING

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

2. OTHER TRADING ACTIVITIES

	2023	2022
	£	£
Subscriptions	4,243	4,148
Bowling green fees	2,223	2,252
Donations received	389	1,710
Door box and bar bottle	590	585
Room rent and discos	3,175	4,554
Snooker	1,033	1,731
	<u>11,653</u>	<u>14,980</u>

**ASTLEY AND TYLDESLEY WELFARE
INSTITUTE AND RECREATION GROUNDS**

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 DECEMBER 2023**

3. OTHER INCOME

	2023	2022
	£	£
Telephone mast income	12,000	12,000
BBC TV	1,500	-
Deed of covenant	17,000	63,000
	30,500	75,000
	30,500	75,000

4. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 December 2023 nor for the year ended 31 December 2022.

TRUSTEES' EXPENSES

There were no trustees' expenses paid for the year ended 31 December 2023 nor for the year ended 31 December 2022.

5. TANGIBLE FIXED ASSETS

	Clubhouse £	Building alterations £	Fixtures and fittings £	Lawn mower £	Totals £
COST					
At 1 January 2023	6,340	14,772	152,000	5,750	178,862
Additions	-	9,800	6,130	-	15,930
	6,340	24,572	158,130	5,750	194,792
DEPRECIATION					
At 1 January 2023	-	14,316	126,951	1,400	142,667
Charge for year	-	1,026	3,118	435	4,579
	-	15,342	130,069	1,835	147,246
NET BOOK VALUE					
At 31 December 2023	6,340	9,230	28,061	3,915	47,546
At 31 December 2022	6,340	456	25,049	4,350	36,195

**ASTLEY AND TYLDESLEY WELFARE
INSTITUTE AND RECREATION GROUNDS**

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 DECEMBER 2023**

6. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2023	2022
	£	£
Other debtors	77,783	72,091
VAT	800	2,030
Prepayments and accrued income	5,272	-
	<u>83,855</u>	<u>74,121</u>

7. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2023	2022
	£	£
Trade creditors	5,498	-
Accruals and deferred income	3,715	3,715
	<u>9,213</u>	<u>3,715</u>

8. MOVEMENT IN FUNDS

	At 1.1.23	Net movement in funds	At 31.12.23
	£	£	£
Unrestricted funds			
General fund	125,606	10,542	136,148
	<u>125,606</u>	<u>10,542</u>	<u>136,148</u>
TOTAL FUNDS	<u>125,606</u>	<u>10,542</u>	<u>136,148</u>

Net movement in funds, included in the above are as follows:

	Incoming resources	Resources expended	Movement in funds
	£	£	£
Unrestricted funds			
General fund	42,153	(31,611)	10,542
	<u>42,153</u>	<u>(31,611)</u>	<u>10,542</u>
TOTAL FUNDS	<u>42,153</u>	<u>(31,611)</u>	<u>10,542</u>

Comparatives for movement in funds

	At 1.1.22	Net movement in funds	At 31.12.22
	£	£	£
Unrestricted funds			
General fund	78,796	46,810	125,606
	<u>78,796</u>	<u>46,810</u>	<u>125,606</u>
TOTAL FUNDS	<u>78,796</u>	<u>46,810</u>	<u>125,606</u>

**ASTLEY AND TYLDESLEY WELFARE
INSTITUTE AND RECREATION GROUNDS**

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 DECEMBER 2023**

8. MOVEMENT IN FUNDS - continued

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	89,980	(43,170)	46,810
	<u>89,980</u>	<u>(43,170)</u>	<u>46,810</u>
TOTAL FUNDS	<u>89,980</u>	<u>(43,170)</u>	<u>46,810</u>

A current year 12 months and prior year 12 months combined position is as follows:

	At 1.1.22 £	Net movement in funds £	At 31.12.23 £
Unrestricted funds			
General fund	78,796	57,352	136,148
	<u>78,796</u>	<u>57,352</u>	<u>136,148</u>
TOTAL FUNDS	<u>78,796</u>	<u>57,352</u>	<u>136,148</u>

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	132,133	(74,781)	57,352
	<u>132,133</u>	<u>(74,781)</u>	<u>57,352</u>
TOTAL FUNDS	<u>132,133</u>	<u>(74,781)</u>	<u>57,352</u>

9. RELATED PARTY DISCLOSURES

The charity's property is used by associated company, Astley and Tyldesley Miners' Welfare Institute and Recreation Grounds Limited. The company carries out its day to day operations from the premises free of charge.

At the balance sheet date the company owed the charity £77,783 (2022 - £72,091 which is included within debtors due within one year.

**ASTLEY AND TYLDESLEY WELFARE
INSTITUTE AND RECREATION GROUNDS**

**DETAILED STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 DECEMBER 2023**

	2023 £	2022 £
INCOME AND ENDOWMENTS		
Other trading activities		
Subscriptions	4,243	4,148
Bowling green fees	2,223	2,252
Donations received	389	1,710
Door box and bar bottle	590	585
Room rent and discos	3,175	4,554
Snooker	1,033	1,731
	11,653	14,980
Other income		
Telephone mast income	12,000	12,000
BBC TV	1,500	-
Deed of covenant	17,000	63,000
	30,500	75,000
Total incoming resources	42,153	89,980
 EXPENDITURE		
Other		
Insurance	5,232	5,054
Rates and water	3,808	5,124
Repairs and renewals	3,590	7,985
Legal charges and licences	164	164
Accountancy fees	385	375
DJ and artistes	854	905
Games expenses	3,241	670
Grounds maintenance	5,124	12,619
Sundry expenses	530	617
Donations	4,104	6,340
Depreciation of building alterations	1,026	51
Depreciation of fixtures and fittings	3,118	2,783
Depreciation of lawn mower	435	483
	31,611	43,170
Total resources expended	31,611	43,170
Net income	10,542	46,810

This page does not form part of the statutory financial statements