

**HARRISONS RECREATION GROUND
AND WELFARE INSTITUTE**

Registered Charity No. 522668

**STATEMENT OF ACCOUNTS FOR THE
YEAR ENDED 31 DECEMBER 2022**

PAGE

CONTENTS

1

2-3

4

5

6

7-8

Legal and Administrative

Trustees Report

Independent Examiners Report

Statement of Financial Activities

Balance Sheet

Notes to the Financial Statements

Factors Affecting the Accounts

Appendix A

Appendix B

Appendix C

Appendix D

Appendix E

Appendix F

Appendix G

Appendix H

Appendix I

Appendix J

Appendix K

Appendix L

Appendix M

Appendix N

Appendix O

Appendix P

HARRISONS RECREATION GROUND AND WELFARE INSTITUTE

REPORT AND FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2022

INDEX

<u>CONTENTS</u>	<u>PAGE</u>
Legal and Administrative Details	1
Trustees' Report	2 - 3
Independent Examiner's Report	4
Statement of Financial Activities	5
Balance Sheet	6
Notes to the Financial Statements	7 - 8
Sections Accounts	9 - 10

HARRISONS RECREATION GROUND AND WELFARE INSTITUTE

LEGAL AND ADMINISTRATIVE DETAILS

AS AT 31 DECEMBER 2022

REGISTERED CHARITY NUMBER

522668

TRUSTEES

Mr A J Kelsey
Mr T Lowbridge
Mr B Heath
Mrs J Beckett
Mr L Lucas
Mr P Cotterill
Mr R Vernals
Mr R Myatt

SECRETARY

Mr T Lowbridge

SCHEME ADDRESS

Wharwell Lane
Great Wyrley
Walsall
WS6 6EU

INDEPENDENT EXAMINER

J Wallage FCA
CISWO (Trading) Limited
The Old Rectory
Rectory Drive
Whiston
Rotherham
S60 4JG

HARRISONS RECREATION GROUND AND WELFARE INSTITUTE

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 DECEMBER 2022

The trustees present their report along with the financial statements of the charity for the year ended 31 December 2022. 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 8 and comply with the charities trust deed, applicable law and the Charities SORP FRS 102.

Constitution, Objectives and Activities for the Public Benefit

The charity is constituted by a scheme dated 3 March 2006 as amended by a resolution dated 28 February 2007.

Its objects are to provide a recreation ground and institute for the benefit of the inhabitants of the Parish of Great Wyrley and the surrounding area, particularly 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 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 facilities for use by the public. In addition to this, the charity receives an occupational licence from its connected trading company, Harrisons Sports and Social Club Ltd, and an agreement is in place whereby all the profits of the company are donated to the charity under Gift Aid.

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 expenditure of £4,713 for the year as compared with net expenditure of £7,047 in the previous year. The connected trading company made a profit for the year so was able to donate funds under gift aid to the charity amounting to £11,383. The trustees will continue to work alongside the company directors to ensure that the company is profitable in the coming year.

Review of Activities

The Trustees remain very aware of the Charity Commission guidance for public benefit and have actively continued their commitment to provide recreational, social and sports facilities for the residents of Landywood, Great Wyrley and surrounding areas. This remains their top priority and they are proud to support the various sections of the Scheme.

The trustees are looking forward to the next 12 months and hope for better things in the future.

HARRISONS RECREATION GROUND AND WELFARE INSTITUTE

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 DECEMBER 2022 (continued)

Investment Policy

There is no investment policy as such in place although the trustees have taken the sensible approach and placed some of the charity's liquid in an interest bearing bank account which provides a small amount of income for the charity but means that funds are available as and when they are 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

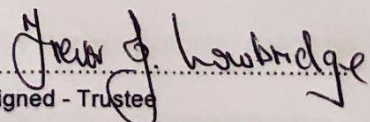
The trustees are aware of the operational and financial risks which the charity faces and regularly reviews those risks to mitigate against any impact they may have on the charity. The major risks facing the charity are the continued success of the social club from which it derives its main funding, 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 and members to address these risks.

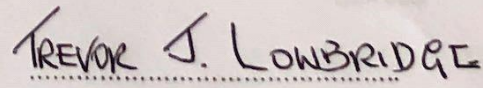
Statement of Trustees' Responsibilities

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 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 responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charity and 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.


Signed - Trustee


Print Name - Trustee

Date 30th November 2023

**INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF
HARRISONS RECREATION GROUND AND WELFARE INSTITUTE**

I report to the Trustees on my examination of the accounts of the above named charity (registered no. 522668) for the year ended 31 December 2022, set out on pages 5 to 8.

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).

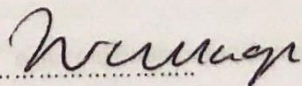
I report in respect of my examination of The Trustees' accounts carried out under section 145 of the 2011 Act and in carrying out my examination I have followed all applicable Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

Independent Examiners Statement

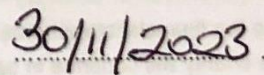
I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

- (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

HARRISONS RECREATION GROUND AND WELFARE INSTITUTE

STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR ENDED 31 DECEMBER 2022

		<u>Unres- tricted Funds</u>	<u>Rest- ricted Funds</u>	<u>Desig- nated Funds</u>	<u>Total 2022</u>	<u>Total 2021</u>
	<u>Notes</u>	£	£	£	£	£
<u>Income and Endowments</u>						
Occupational licence		12,000	-	-	12,000	12,000
Donation under gift aid		11,383	-	-	11,383	-
Billiards, snooker and pool		469	-	-	469	293
Grant income		-	-	-	-	3,000
Grounds rent		-	-	-	-	2,656
Room hire		1,595	-	-	1,595	600
Other income		257	-	-	257	-
Sections income	6	-	-	1,245	1,245	924
Total income		<u>25,704</u>	<u>-</u>	<u>1,245</u>	<u>26,949</u>	<u>19,473</u>
 <u>Expenditure</u>						
<u>Direct charitable expenditure</u>						
- Rent, rates and water rates		2,832	-	-	2,832	2,468
- Insurance		1,635	-	-	1,635	1,641
- Light and heat		12,454	-	-	12,454	9,046
- Property maintenance		8,523	-	-	8,523	6,584
- Payments for sections		619	-	-	619	1,044
- Donations		544	-	-	544	-
- Depreciation	2	1,934	290	-	2,224	2,871
<u>Management and administration</u>						
- Accountancy		494	-	-	494	482
- Legal and professional fees		539	-	-	539	495
- Sundries		1,044	-	-	1,044	1,178
<u>Other expenditure</u>						
- Sections expenditure	6	-	-	754	754	711
Total Expenditure		<u>30,618</u>	<u>290</u>	<u>754</u>	<u>31,662</u>	<u>26,520</u>
 NET (EXPENDITURE) / INCOME FOR THE YEAR		(4,914)	(290)	491	(4,713)	(7,047)
 Fund balances brought forward		136,863	5,230	1,394	143,487	150,534
 Fund balances carried forward		<u>131,949</u>	<u>4,940</u>	<u>1,885</u>	<u>138,774</u>	<u>143,487</u>

HARRISONS RECREATION GROUND AND WELFARE INSTITUTE

BALANCE SHEET AS AT 31 DECEMBER 2022

	<u>NOTE</u>	<u>2022</u>	<u>2021</u>
		£	£
<u>FIXED ASSETS</u>			
Tangible fixed assets	2	68,892	71,116
<u>CURRENT ASSETS</u>			
Debtors and prepayments	3	47,855	31,267
Cash at bank and in hand	4	22,354	43,098
Balances held by sections	6	1,885	1,394
		<u>72,094</u>	<u>75,759</u>
<u>LESS: CURRENT LIABILITIES</u>			
Creditors falling due within one year	5	<u>(2,212)</u>	<u>(3,388)</u>
NET CURRENT ASSETS		69,882	72,371
TOTAL ASSETS LESS CURRENT LIABILITIES		<u>138,774</u>	<u>143,487</u>
TOTAL NET ASSETS		<u>138,774</u>	<u>143,487</u>
<u>FUNDS</u>			
Unrestricted funds - Accumulated surplus		131,949	136,863
Restricted funds		4,940	5,230
Designated funds - Sections	6	1,885	1,394
		<u>138,774</u>	<u>143,487</u>

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

Trevor J. Lowbridge
Signed - Trustee

TREVOR J. LOWBRIDGE
Print Name - Trustee

30th November 2023
Date

HARRISONS RECREATION GROUND AND WELFARE INSTITUTE

NOTES TO THE ACCOUNTS
YEAR ENDED 31 DECEMBER 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), 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 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 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 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 at the following annual rates and is intended to write off the cost of each asset over its estimated useful life.

Fixtures, fittings and equipment 15% reducing balance basis

Sports ground equipment 15% reducing balance basis

The land and buildings are not depreciated.

2. FIXED ASSETS

	<u>Freehold Land & Buildings</u>	<u>Equipment Fixtures & Fittings</u>	<u>Sports Equipment</u>	<u>Total</u>
	£	£	£	£
Net Book Value brought forward as at 1 January 2022	57,346	10,171	3,599	71,116
Additions in year	-	-	-	-
Depreciation charge for the year	-	(1,684)	(540)	(2,224)
Net Book Value carried forward as at 31 December 2022	<u>57,346</u>	<u>8,487</u>	<u>3,059</u>	<u>68,892</u>

HARRISONS RECREATION GROUND AND WELFARE INSTITUTE

NOTES TO THE ACCOUNTS
YEAR ENDED 31 DECEMBER 2022

	<u>2022</u>	<u>2021</u>
	£	£
3. <u>DEBTORS</u>		
Balance due from Harrisons Sports and Social Club Ltd	46,036	29,935
VAT	593	105
Prepayments and other debtors	1,226	1,227
	<u>47,855</u>	<u>31,267</u>

4. <u>CASH AT BANK AND IN HAND</u>		
Current account - Co-operative Bank	15,729	38,935
Deposit Account - Co-operative Bank Business Select	2,522	2,497
Cash in Hand	4,103	1,666
	<u>22,354</u>	<u>43,098</u>

5. <u>CREDITORS FALLING DUE WITHIN ONE YEAR</u>		
Accruals and other creditors	2,212	3,388
	<u>2,212</u>	<u>3,388</u>

	<u>Brought Forward</u>	<u>Income in year</u>	<u>Expenses in year</u>	<u>Carried Forward</u>
	£	£	£	£
6. <u>BALANCES HELD BY SECTIONS</u>				
Bowling Section	917	896	(535)	1,278
Breakaway Bowling Section	477	349	(219)	607
	<u>1,394</u>	<u>1,245</u>	<u>(754)</u>	<u>1,885</u>

HARRISONS RECREATION GROUND AND WELFARE INSTITUTE

YEAR ENDED 31 DECEMBER 2022

BOWLING SECTION

	<u>2022</u>		<u>2021</u>	
	£	£	£	£
<u>INCOME</u>				
Subscriptions		896		641
		<u>896</u>		<u>641</u>
<u>EXPENDITURE</u>				
League fees	262		52	
Bowling green hire and maintenance	134		-	
Secretary and Treasurer	40		40	
Score cards	34		-	
Meeting attendances	15		-	
Donation	50		-	
		<u>(535)</u>		<u>(92)</u>
SURPLUS FOR THE YEAR		<u>361</u>		<u>549</u>
Cash at bank and in hand brought forward		917		368
Cash at bank and in hand carried forward		<u><u>1,278</u></u>		<u><u>917</u></u>

HARRISONS RECREATION GROUND AND WELFARE INSTITUTE

YEAR ENDED 31 DECEMBER 2022

BREAKAWAYS BOWLING SECTION

	<u>2022</u>		<u>2021</u>	
	£	£	£	£
<u>INCOME</u>				
Subscriptions and membership fees		319		283
Sale of bowls		30		-
		<u>349</u>		<u>283</u>
<u>EXPENDITURE</u>				
League & association fees	95		46	
Repairs & maintenance	87		19	
Plants	-		7	
Refreshments	5		31	
Chairman & secretary	-		60	
Travel allowance to league meetings	45		-	
Sundries	17		-	
Opening balance difference	(30)		172	
		<u>(219)</u>		<u>(335)</u>
SURPLUS / (DEFICIT) FOR THE YEAR		130		(52)
Cash at bank and in hand brought forward		477		529
Cash at bank and in hand carried forward		<u><u>607</u></u>		<u><u>477</u></u>