CROFTON COMMUNITY CENTRE

REPORT AND FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2025

CHARITY NUMBER 523564

CROFTON COMMUNITY CENTRE

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CROFTON COMMUNITY CENTRE

LEGAL AND ADMINISTRATIVE DETAILS

Registered Charity Number:	523564
Address of Charity:	Middle Lane New Crofton Wakefield WF4 1LB
Current Trustees:	Mr G Marshall (appointed 5 May 2010) Mr T Shepherd (appointed 5 May 2010) Mr A S Atkinson (appointed 1 December 2018)
Secretary:	Mrs C Rushton
Bankers:	CAF Bank Fosse House 182 High Street Tonbridge KENT TN9 1BE
Independent Examiner	J M Ellis ACMA 7 Barnsley Road Ackworth Pontefract West Yorks WF7 7BS

CROFTON COMMUNITY CENTRE

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 DECEMBER 2025

The Trustees present their report along with the financial statements of the charity for the year ended 31 December 2025. The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the accounts and comply with the Charity's Trust Deed, the Charities Act 2011 and the Statement of Recommended Practice (SORP) "Accounting and Reporting by Charities" issued in 2005 and in accordance with the Financial Reporting Standard for Smaller Entities (effective January 2005).

Constitution and objects

The charity is governed by an amended scheme dated 23 January 2004 and was registered on 6 December 1963 with the number 523564.

The object of the charity is the provision of a recreational ground and community centre for the benefit of the inhabitants of the area of benefit without distinction of political, religious or other opinions with the object of improving the conditions of life for the said inhabitants in the area of Crofton, near Wakefield.

Organisational structure

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

Financial review

The charity's operating profit before depreciation was +£21,985 for the current year. After taking account of depreciation of £1,510 the charity had net incoming resources of +£20,475 (net incoming resources 2024 +£5,624).

The two large contributing factors to the welcomed profit figure are a £14k+ increase in bar sales and £11k + increase in sports pitch hire, largely due to new contracts on the main football pitch.

During the pandemic we were fortunate that we had long term utility contracts and didn't have to make new deals during the really expensive period. However, towards the end of 2024 we had to renew the electricity contract which has increased almost 40% from the previous deal and will result in increases of approximately £5,000 over the next year. This is an obvious concern to the charity and the gas contract has recently been renewed again with a substantial increase.

The bounce back loan is helping with it's fixed low interest rate because there has been considerable increases in the Charity Bank payments because of the rises in the variable rate of interest on this loan.We continue to pay off these debts but the charity would be in a far greater position without them, especially the Charity Bank loan.

Depreciation policy

The Trustees re-evaluated their depreciation policy in 2007 in order to recognise the special circumstances of the improvements to recreational facilities on land held on a 25 year lease from Nostell Priory Estates that commenced in 2005. An artificial grass pitch, fencing surrounds and floodlights were installed on the land after a grant was awarded by the Football Foundation. It was agreed to depreciate these assets at 4%pa in order to coincide with the lease period. However, in 2019, the Trustees recognised that the charity would only ever be able to finance the refurbishment of the all weather pitch with further grants from external bodies in the future and the continuing provision of depreciation was not prudent in view of the charity's inability to refurbish the asset from its own reserves.

Additionally,in 2007 other assets previously depreciated at 2%pa were re-designated to club premises and freehold land carrying a depreciation rate of 0%pa from 2007. The accumulated depreciation relating to those assets was also re-designated to that asset class. It is the Trustees opinion that such assets, valued at historical cost in the financial statements, are more valuable on the open market.

Reserves policy

It is the policy of the Trustees to maintain unrestricted funds which are free reserves of the charity, at a level to provide sufficient funds to cover anticipated administration and support costs.

Risk Management

The Trustees are aware of the operational and financial risks which the charity faces and regularly review those risks to mitigate against any impact they may have on the charity.

Public Benefit

The charitable objectives of the charity embrace the ethos of public benefit for all the beneficiaries.

Recruitment and appointment of new Trustees

The charity has three Trustees. There have been no changes in the current year. Although he unfortunately had to resign as a Trustee, Jeff Dawson has continued to be a loyal servant and has helped the charity tremendously throughout the year.

The charity wishes to place on record its thanks to the three Trustees and Jeff for all their hard work during the year.

Review of Activities

The facilities were extensively used, with as many if not more user groups than before covid although family parties were not as prominent as before the pandemic but there has been a large increase in childrens parties.

Art Class, Fitness Class, Disability Group, Majorettes, Martial Arts Group, Football Coaching, Disability Football, Karate, Blood Donors, Baby Dance and Baby Music Groups, Chair Based Exercises, Mothers Club, Wakefield Schools FA and a "Walking Cricket" team using the all weather pitch.The walking cricket has been particularly popular and now has twice as many members. A new group who play Petanque has been formed and play on the all weather pitch during the summer months.

Sports continue to be enjoyed at the Centre with many teams, groups and work colleagues using the all weather pitch. We now have five adult football teams plus a disability team and now a veterans team. We also have a thriving junior football section who have six teams and a "tots" group.

The Crown Green Bowls team and Snooker teams both had successful seasons. The Bowls team actually won the Yorkshire Cup plus the local Wakefield league.

The fitness suite is available however, not as many people are using it as before the pandemic.

The facilities are also available to hire to individuals.

CROFTON COMMUNITY CENTRE

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 DECEMBER 2025

The Trustees extend their gratitude to all those members who have given their time and expertise to the benefit of the organisation. This of course includes the many user groups and particularly the leaders of these sections without which the Centre would not function.

Signed on behalf of the Board of Trustees

G Marshall

Mr G Marshall - Trustee Dated: 22/10/26

REPORT OF THE INDEPENDENT EXAMINER TO THE TRUSTEES OF CROFTON COMMUNITY CENTRE

I report on the financial statements of the charity for the year ended 31 December 2025 which are set out on pages 6 to 12.

RESPECTIVE RESPONSIBILITIES OF TRUSTEES AND EXAMINER

The charity's trustees are responsible for the preparation of the accounts. The charity's trustees consider that an audit is not required for this year under section 144 of the Charities Act 2011 (the Charities Act) and that an independent examination is needed.

It is my responsibility to:

- examine the accounts under section 145 of the Charities Act;
- to follow the procedures laid down in the general Directions given by the Charity Commission (under section 145(5)(b) of the Charities Act); and
- to state whether particular matters have come to my attention.

BASIS OF INDEPENDENT EXAMINER'S STATEMENT

My examination was carried out in accordance with general Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from the trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently no opinion is given as to whether the accounts present a "true and fair" view and the report is limited to those matters set out in the statement below.

INDEPENDENT EXAMINER'S STATEMENT

In connection with my examination, no matter has come to my attention:

(1) which gives me reasonable cause to believe that in, any material respect, the requirements:

- to keep accounting records in accordance with section130 of the Charities Act:
- to prepare accounts which accord with the accounting records and comply with the accounting requirements of the Charities Act have not been met; or

(2) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

J. M. Ellis.

.....

J M Ellis ACMA
7 Barnsley Road
Ackworth
Pontefract
West Yorks
WF7 7BS

22/10/26

.....

Date

CROFTON COMMUNITY CENTRE

STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR ENDED 31 DECEMBER 2025
(INCLUDING INCOME AND EXPENDITURE ACCOUNT)

	Note	Unrestricted Fund	Designated Funds	Endowment Fund	Total 2025	Total 2024
		£	£	£	£	£
INCOMING RESOURCES						
Members' subscriptions		295	-	-	295	445
Room hire		20,303	-	-	20,303	21,886
Grants and Donations received	3 & 4	12,433		-	12,433	9,748
Sports Fields income		24,636	-	-	24,636	13,723
Fitness Suite		483	-	-	483	400
Activity Groups Surplus			703	-	703	-
Insurance Reclaim		2,318			2,318	-
TOTAL INCOMING RESOURCES		60,468	703	-	61,171	46,202
Income generated from commercial operations	5	107,532	-	-	107,532	93,083
Net incoming resources available for charitable application		**168,000**	**703**	**-**	**168,703**	**139,285**
RESOURCES EXPENDED						
Expenditure relating to commercial operations	6	88,264	-	-	88,264	80,239
Activity Groups Deficit	14	-	-	-	-	1,409
Institute and grounds upkeep						
Rent, rates and water		5,338	-	-	5,338	4,046
Insurance		4,050	-	-	4,050	4,047
Repairs and maintenance		19,427	-	-	19,427	11,742
Light and Heat		18,543	-	-	18,543	18,599
Loan Interest		4,531	-	-	4,531	4,711
Grants to Sections/fundraising		-	-	-	-	407
Depreciation	1(d)	1,510	-	-	1,510	1,119
Management and Administration						
Accountancy		5,160	-	-	5,160	5,760
Legal and Professional fees		1,405	-	-	1,405	1,582
Total charitable expenditure		**148,228**	**-**	**-**	**148,228**	**133,661**
Net movement of resources in year		19,772	703	-	20,475	5,624
Fund balances at 1 January 2025		(9,517)	1,402,713	400	1,393,596	1,387,972
Fund balances at 31 December 2025		**10,255**	**1,403,416**	**400**	**1,414,071**	**1,393,596**

CROFTON COMMUNITY CENTRE

BALANCE SHEET AS AT 31 DECEMBER 2025

	NOTE	2025		2024	
		£	£	£	£
FIXED ASSETS					
Tangible assets	2		1,447,595		1,445,012
CURRENT ASSETS					
Stock	1(e)	4,801		8,215	
Debtors	8	7,968		7,746	
Cash at bank and in hand	9	25,317		14,595	
Activity Group Balances	9	3,360		2,657	
		41,446		33,213	
LESS: CURRENT LIABILITIES					
Creditors falling due within one year	10	(31,549)		(30,866)	
NET CURRENT ASSETS/(LIABILITIES)			9,897		2,347
			1,457,492		1,447,359
LESS: LONG TERM LIABILITIES					
Creditors falling due after more than one year	11		(43,421)		(53,763)
TOTAL NET ASSETS			1,414,071		1,393,596
FINANCED BY:					
Permanent Endowment Fund			400		400
Unrestricted Funds			10,255		(9,517)
Designated Funds			1,403,416		1,402,713
TOTAL FUNDS	12		1,414,071		1,393,596

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

..... G Marshall
Trustee

..... 22/10/26
Date

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2025

1 Accounting Policies

a) Accounting Basis

The financial statements are prepared under the historical cost convention and in accordance with the Statement of Recommended Practice (SORP) "Accounting and Reporting by Charities) published in 2005 and in accordance with the Financial Reporting Standard for Smaller Entities (effective January 2005).

b) Fund accounting

General Funds are unrestricted funds which are available for use at the discretion of the trustees in furtherance of the general objectives of the charity and which have not been designated for other purposes.

c) Incoming resources

All incoming resources are included in the Statement of Financial Activities (SOFA) when the charity is legally entitled to the income and the amount can be quantified with reasonable accuracy. For legacies, entitlement is the earlier of the charity being notified of an impending distribution or the legacy being received.

Gifts in kind donated for distribution are included at valuation and recognised as income when they are distributed to the projects. Gifts donated for resale are included as income when they are sold. Donated facilities are included at the value to the charity where this can be quantified and a third party is bearing the cost. No amounts are included in the financial statements for services donated by volunteers.

Other income:

i) Income from refreshments and other activities of the club is the gross amount receivable by the club, less returns and allowances and, where appropriate, VAT.

ii) Income from draws and raffles is the net amount received by the club after deduction of expenses.

d) Depreciation

Depreciation is provided on all assets other than the club premises, freehold land and leasehold recreational improvements and aims to write off the cost of the assets over their estimated useful life.

The assets of the charity include recreational improvements to land held on a 25yr lease from Nostell Priory Estates commencing in 2005. In 2007 the Trustees re-evaluated their depreciation policy and agreed to depreciate the improvements to the leasehold land at 4%pa from 2007 on a straight line basis. In 2019 the Trustees reviewed the depreciation policy on leasehold recreational improvements and agreed to change the depreciation rate to 0% for the remainder of the current lease. It is the opinion of the Trustees that refurbishment of the facilities on the leasehold land could only be funded by grants from external bodies and to account for depreciation on this asset class no longer gives a prudent view of the charity's ability to refurbish the asset from its own reserves.
Also in 2007 the Trustees agreed to re-designate other improvements to club premises and freehold land together with their accumulated depreciation where relevant capital costs were incurred. It is the Trustees opinion that such premises and freehold land should continue to be depreciated at 0% as the historical values represented in the accounts are less than open market value.
The assets of the charity are not held for investment purposes.

The annual rates applied from 2019 are as follows:-

Club premises and recreational improvements	-	0%
Improvements to leasehold recreational facilities	-	0%
Fixtures and fittings	-	10% straight line basis
Plant and equipment	-	10% straight line basis
Office equipment	-	10% straight line basis

e) Stock

Stock is valued at the lower of cost or net realisable value. Cost is invoice price to the club with no addition for overhead expenses. Bar Stocks for resale are included at £4,801 (2024 - £8,215)

2. Fixed Assets

	Club Premises & Land	Leasehold Recreational Improvements	Fixtures & Fittings	Plant & Equipment	Office Equipment	Total
	£	£	£			£
Cost						
At 1 January 2025	1,348,937	302,000	104,878	42,024	8,258	1,806,097
Additions	-	-	2,503	1,590	-	4,093
At 31 December 2025	1,348,937	302,000	107,381	43,614	8,258	1,810,190
Depreciation						
At 1 January 2025	41,857	169,120	103,691	38,573	7,844	361,085
Charge for period	-	-	533	900	77	1,510
At 31 December 2025	41,857	169,120	104,224	39,473	7,921	362,595
Net Book Value						
At 31 December 2025	1,307,080	132,880	3,157	4,141	337	1,447,595
At 31 December 2024	1,307,080	132,880	1,187	3,451	414	1,445,012

3. Grants and Donations Received

	2025	2024
	£	£
Nostell MW Football Club	4,973	6,830
Disability Football	1,010	2,450
Raffles	-	82
MPH donation	-	156
Crofton Bowls Donation	250	200
Stocksbridge FC	-	30
Ultimate FCA	5,000	-
Project Community	1,200	-
	12,433	9,748

4. Major Grants

None in Year	-	-
TOTAL GRANTS RECEIVED	12,433	9,748

5. Income generated from commercial operations

	2025	2024
	£	£
Bar sales	107,177	92,321
Lottery Machine (gross income)	355	645
Snooker and pool	-	117
	107,532	93,083

6. Expenditure relating to commercial operations

	2025	2024
Bar purchases	48,780	42,388
Wages	32,128	31,623
Entertainment	1,905	1,693
Licences/Subscriptions	200	202
Cleaning materials (including laundry)	1,943	1,440
Stocktaking	270	450
Lottery Machine payouts (tickets and prizes)	408	316
Telephone	882	852
Printing. Postage, stationery and advertising	428	379
Bank charges and interest	1,320	896
	88,264	80,239

7. Resources expended

	2025	2024
This is stated after charging		
Independent Examiners Fee	1,000	1,000
Depreciation - on owned assets (Note 1(d))	1,510	1,119
	2,510	2,119

8. Debtors	2025	2024
	£	£
Trade Debtors	5,486	4,918
Other debtors and prepayments	2,482	2,828
	7,968	7,746

9. Cash at bank and in hand	2025	2024
CAF Bank Account	7,605	5,539
Barclays Bank Account	15,811	6,292
Cash in hand	1,901	2,764
	25,317	14,595

10. Creditors - Amounts falling due within one year	2025	2024
Trade creditors	1,270	5,524
Other creditors and accruals	16,407	14,013
Loans Charity Bank	6,481	5,779
Loans Barclays Bounce Back Loan	3,160	3,500
Taxes and Social Security	4,231	2,050
	31,549	30,866

11. Creditors - Amounts falling due after more than one year	2025	2024
Loans Charity Bank	27,331	34,513
Barclays Bounce Back Loan	16,090	19,250
	43,421	53,763

NOTE:
The loan from Charity Bank is secured by a first fixed legal charge over the freehold interest in the property.

12. Movement in funds

	Unrestricted Funds	Restricted Funds	Endowment Fund	2025 Total Funds	2024 Total Funds
	£	£	£	£	£
At 1 January 2025	(9,517)	1,402,713	400	1,393,596	1,387,972
Incoming resources	168,000	703	-	168,703	139,285
	158,483	1,403,416	400	1,562,299	1,527,257
Outgoing resources	(148,228)	-	-	(148,228)	(133,661)
At 31 December 2025	10,255	1,403,416	400	1,414,071	1,393,596

13. Activity Groups Cash Balances

	2025	2024
Cash Balances:		
Crofton Community Centre Snooker	8	104
Nostell Miners Welfare Bowling Club	1,321	296
Nostell Miners Welfare Football Club	2,031	2257
	3,360	2,657

Activity group surpluses were held in cash or the bank at their respective year ends.
These balances are reflected in the accounts as restricted funds for the use of each individual sub-section.

14. Activity Groups Surplus/(Deficit)

	2025	2024
Crofton Community Centre Snooker	(96)	66
Nostell Miners Welfare Bowling Club	1,025	157
Nostell Miners Welfare Football Club	(226)	(1,632)
	703	(1,409)

CROFTON COMMUNITY CENTRE

CROFTON COMMUNITY CENTRE SNOOKER

INCOME AND EXPENDITURE ACCOUNT

FOR YEAR ENDED 31 DECEMBER 2025

	2025 £		2024 £	
INCOME				
Subscriptions	130		130	
Match Fees	150		140	
Football Cards	100		110	
		380		380
EXPENDITURE				
League Fees	50		45	
Competition Fees	60		45	
Table Maintenance	160		100	
Petrol (Away Games)	90		60	
Football Cards	18		14	
Refreshments	40		20	
Taxis	58		30	
		476		314
Suplus/(Deficit) carried forward to general Statement of Financial Activities		**(96)**		**66**

CROFTON COMMUNITY CENTRE

NOSTELL BOWLING CLUB

INCOME AND EXPENDITURE ACCOUNT

FOR YEAR ENDED 31 DECEMBER 2025

	2025 £		2024 £	
INCOME				
Prize Money	-		-	
Player Fees	340		260	
Match Fees	606		560	
Football Card	-		10	
Sale of Bowls	20		-	
Henry Taylor Cup winnings	270			
Wakefield League winnings	130			
Wakefield Workshops winnings	105			
Raffles/Subsistence	513		121	
		1,984		951
EXPENDITURE				
Green Rent	250		200	
Wakefield Workshop League	45		10	
Wakefield League Affiliation	62		-	
Yorkshire County Fees	158		-	
Geoff Pepper Entry Fee	9		-	
Insurance	55		-	
Teamwear	77		-	
Weedkiller	9		13	
Refreshments	52		-	
Timber Decking - gutter board (1side)	190		-	
Swisher	-		94	
Long Tapes	-		19	
Mower	-		400	
Mower Fuel	-		5	
Bank Charges	42		-	
Keys	10		53	
		959		794
Suplus/(Deficit) carried forward to general Statement of Financial Activities		**1,025**		**157**

CROFTON COMMUNITY CENTRE

NOSTELL MINERS WELFARE FOOTBALL CLUB

INCOME AND EXPENDITURE ACCOUNT

FOR YEAR ENDED 31 MAY 2025

	2025 £		2024 £	
INCOME				
Gate Receipts	7,032		8,115	
Match Subscriptions/Fees	5,275		5,507	
Programmes	-		46	
Raffles/Football Cards	1,399		2,304	
Competition Rebates	-		30	
Merchandise/Sportswear	1,107		-	
Advertising & Sponsorship/Contributions	2,000		1,427	
Junior affiliation Repaid	357		245	
Juniors Share/line marker	165			
Repayment of Fines	2,199		660	
Prize Money (FA Vase 2025)	320		160	
Ground Hire	500		-	
Prostate Cancer Badges	-		136	
Grants	1,280		-	
		21,634		18,630
EXPENDITURE				
Match Day Official Fees	5,927		5,228	
Kit Wash	316		256	
Food & Hospitality	1,855		1,990	
Travel Expenses	2,687		3,361	
Ground Maintenance	835		1,241	
League/Cup Fees/Expenses	1,445		930	
Player Registrations	366		511	
Medical Physio	190		-	
Sportswear/Equipment	2,812		1,868	
Match Fines Paid	410		605	
Players Fines	2,084		1,832	
Insurance & Affiliation	838		866	
Admin Expenses	63		56	
Raffle Expenses	361		286	
Board Printing	972		456	
Training	-		257	
Prostate Cancer Donation	-		136	
Sundries/Miscellaneous	369		383	
White Line Marker	330		-	
		21,860		20,262
Suplus/(Deficit) carried forward to general Statement of Financial Activities		**(226)**		**(1,632)**