EMLEY MOOR MINERS' RECREATION GROUND AND INSTITUTE

(REGISTERED CHARITY NUMBER 523597)

REPORT AND FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2025

EMLEY MOOR MINERS' RECREATION GROUND AND INSTITUTE
(REGISTERED CHARITY NUMBER 523597)
YEAR ENDED 31 DECEMBER 2025

INDEX

Contents	Page
Legal and Administrative details	1
Trustees' Report	2 - 4
Independent Examiner's Report	5
Statement of Financial Activities	6
Balance Sheet	7
Notes to the Accounts	8 - 9
Section Accounts	10 - 12

EMLEY MOOR MINERS' RECREATION GROUND AND INSTITUTE
(REGISTERED CHARITY NUMBER 523597)
LEGAL AND ADMINISTRATIVE DETAILS

CHARITY REGISTRATION NUMBER	523597
TRUSTEES	Mr G Adamson Mr D J Brownhill (Appopinted 19/1/2026) Mr J Clarkson (Resigned 31/8/2026) Mr R Haynes Mr J M Lee (Appointed 10/2/2026) Mrs V Liddiard (Resigned 20/10/2026) Mr R Oates Mr M Pound Mr R Senior (Appointed 11/3/2026) Mr M Wood (Resigned 10/2/2026)
CHAIRMAN	Mr R Oates
SECRETARY	Mr G Adamson
SCHEME ADDRESS	Upper Lane Emley Huddersfield HD8 9RE
BANKERS	The Co-operative Bank PLC PO Box 250 Skelmersdale WN8 6WT
INDEPENDENT EXAMINER	J Wallage FCA CISWO (Trading) Limited The Old Rectory Rectory Drive Whiston Rotherham S60 4JG

EMLEY MOOR MINERS' RECREATION GROUND AND INSTITUTE
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 which can be found on page 8.

Constitution and objects

The charity is constituted by a Scheme dated 18 December 2002 as amended 11 November 2004 and is registered with the Charity Commission under number 523597. The object of the charity is to provide a recreation ground and institute for the inhabitants of Emley Moor and the surrounding area especially (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 trustees are responsible for ensuring that the business runs smoothly and that any problems are dealt with without delay.

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 showed a net deficit of £345 before depreciation from the day to day running of the institute as opposed to a surplus of £3,231 in the previous year due to higher maintenance, cleaning costs and an increase in rates. The various sections of the charity showed a combined deficit of £709 for the year which has had a negative effect on the overall result to a surplus of £8,473 after depreciation. (2024 surplus of £1,911). On the whole the trustees are satisfied with the result of the day to day running of the charity for the year.

Review of Activities for the Public Benefit

Football Facilities

The charity provides a football pitch with a covered stand, which includes a seating area with tea rooms below. There are separate changing rooms with showers for the home team, the away team and the match officials. These facilities have been built and extended over the years by the trustees, the users of the facility, the National Coal Board and the Coal Industry Social Welfare Organisation (CISWO). Emley Clarence Cricket Club also uses the changing rooms and showers during the cricket season.

Cricket Facilities

The charity also provides a cricket ground with its own tea rooms, storage units and a separate scorers' building. The cricket field partly shares it playing surface with the football pitch, so the two overlap at the start and end of each season. Emley AFC and Emley Clarence Cricket Club continue to work together so that both clubs can fulfil their fixtures without difficulty,

During the 2025 season the cricket club ran several junior teams to help develop young players, and a good number of those layers have gone on to play in higher leagues. The cricket section also sub-lets its facilities to a ladies' rounders team.

Continued…

Review of Activities for the Public Benefit (continued)

Multi-Use Games Area (MUGA)

The MUGA is used by local children. It is a free-access facility, and nobody is charged to use it. The charity pays its insurance, rates and maintenance costs from its own funds.

Community Centre

During 2025 the Community Centre rana wide range of activities for people in Emley and the surrounding area, including a library, regular cinema screenings, a weekly café, a dementia group and a dog walking group.

Governance of the sections

The football section, cricket section and Emley Village Youth Club & Community Centre each have their own constitution, with a their own Chairperson, Secretary and Treasurer in place.

Summary

These are the only sporting facilities in the village. The work of the sections has kept them to a very high standard, which attracts many users, The trustees see the Emley Village Community Centre as a further step in providing high-quality facilities for the whole community of Emley and the surrounding areas to enjoy. This is fully in keeping with the charity's aims.

Investment Policy

The charity does not at present have a large surplus of funds and does not have an investment policy as such but the trustees are aware of their responsibilities and have taken the sensible approach and placed the charity's liquid assets in an interest generating bank account. This provides an extra source of income for the charity whilst meaning that funds are readily available to meet costs if necessary although in the current economic climate the interest rate is very low.

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 review those risks to mitigate against any impact they may have on the charity. The major risks facing the charity are the continued use of the facilities by the sections and local community and the introduction of the younger generation to provide for the future. The trustees work together to address these risks.

Continued….

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 business.

The trustees are also responsible for keeping accounting records which disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure 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 on behalf of Emley Moor Miners' Recreation Ground and Institute

……..Trustee ……Print name

Dated……

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF EMLEY MOOR MINERS' RECREATION GROUND AND INSTITUTE

I report to the trustees on my examination of the accounts of the above named charity (registered number 523597) for the year ended 31 December 2025, set out on pages 6 to 9.

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

As the charity's income exceeded £250,000 your examiner must be a member of a body listed in Section 145 of the Act. I confirm that I am qualified to undertake the examination as I am a member of the Institute of Chartered Accountants in England and Wales.

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 is 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 proper understanding of the accounts to be reached.

…… ……

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

EMLEY MOOR MINERS' RECREATION GROUND AND INSTITUTE

STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR ENDED 31 DECEMBER 2025

	NOTE	Unrestricted Funds £	Restricted Funds £	Designated Funds	2025 Total Funds £	2024 Total Funds £
Income and Endowments						
Sections income	3	-	-	287,648	287,648	271,848
Sections contributions		10,419	-	-	10,419	10,328
Grant income		-	-	-	-	2,300
TOTAL INCOMING RESOURCES		10,419	-	287,648	298,067	284,476
Expenditure						
Accountancy		600	-	-	600	558
Insurance		6,898	-	-	6,898	5,970
Repairs & renewals		-	-	-	-	5,000
Sections expenditure	3	-	-	288,357	288,357	259,287
Donation to sections		-	-	-	-	968
Overpaid unspent grants to funder		-	-	-	-	-
Rates		815	-	-	815	398
Cleaning & Hygiene		2,421	-	-	2,421	665
Grant expenditure		-	-	-	-	2,300
Stationery		30	-	-	30	-
Total expenditure		10,764	-	288,357	299,121	275,146
Net movement before depreciation		**(345)**	**-**	**(709)**	**(1,054)**	**9,330**
Depreciation		(7,419)	-	-	(7,419)	(7,419)
Net movement after depreciation		**(7,764)**	**-**	**(709)**	**(8,473)**	**1,911**
Fund balances brought forward		269,698	63,780	64,981	398,459	396,548
FUND BALANCES CARRIED FORWARD		261,934	63,780	64,272	389,986	398,459

EMLEY MOOR MINERS' RECREATION GROUND AND INSTITUTE

BALANCE SHEET

AS AT 31 DECEMBER 2025

	NOTE	2025		2024	
		£	£	£	£
FIXED ASSETS					
Tangible assets	2		311,599		319,018
CURRENT ASSETS					
Debtors	4	239		99	
Cash at bank		15,056		15,256	
Sections: Cash at bank and in hand	3	64,272		64,981	
		79,567		80,336	
LESS: CURRENT LIABILITIES					
Creditors falling due within one year	5	(1,180)		(895)	
NET CURRENT ASSETS			78,387		79,441
TOTAL NET ASSETS			389,986		398,459
FINANCED BY:					
Unrestricted Funds			261,934		269,698
Restricted Funds			63,780		63,780
Designated Funds			64,272		64,981
			389,986		398,459

Approved by the Trustees and signed on their behalf by

…… ……

Signed - Trustee Print name

……

Date

EMLEY MOOR MINERS' RECREATION GROUND AND INSTITUTE
NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 DECEMBER 2025

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 (FRS102) and 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 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 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 charged on all fixed assets with the intention of writing off the cost of each asset over its estimated useful life. The rates applied are as follows:

Main Charity Property	-	2% Straight Line basis
EVYC & CC Improvements	-	2% Straight Line basis

2. FIXED ASSETS

Emley Moor Miners' Recreation Ground and Institute is a freehold site comprising land and buildings which were brought into account in 2010. Although there are two sports sections which have built and maintained these assets, they do not own them and all assets belong to the Institute and are under the control of the trustees.

	Main Charity Property	EVYC & CC Improvements	Total
Cost or Valuation	£	£	£
At 1 January 2025	310,000	60,951	370,951
Additions	-	-	-
At 31 December 2025	310,000	60,951	370,951
Accumulated Depreciation			
At 1 January 2025	43,400	8,533	51,933
Charge for the year	6,200	1,219	7,419
At 31 December 2025	49,600	9,752	59,352
Net Book Value			
At 31 December 2025	260,400	51,199	311,599
At 31 December 2024	266,600	52,418	319,018

EMLEY MOOR MINERS' RECREATION GROUND AND INSTITUTE

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 DECEMBER 2025

3. SECTIONS	Brought forward £	Income £	Expenditure £	Carried forward £
Football	32,546	240,520	249,205	23,861
Cricket	10,227	35,692	29,610	16,309
Youth Club and Community Centre	22,208	11,436	9,542	24,102
	64,981	287,648	288,357	64,272

	2025 £	2024 £
4. DEBTORS		
Prepayments	239	99
5. CREDITORS FALLING DUE WITHIN ONE YEAR		
Accruals	1,180	895

EMLEY MOOR MINERS' RECREATION GROUND AND INSTITUTE
YEAR ENDED 31 DECEMBER 2025
FOOTBALL SECTION (Season ending 31st May annually)

	2025		2024	
INCOME	£	£	£	£
Gate receipts		64,051		37,299
Memberships		13,049		7,010
FA Cup / Vase winnings		5,394		19,669
Programme sales		4,494		2,337
Raffles and draws		7,813		6,832
Coach Fares		1,608		1,216
Donations and grants		93,275		98,167
Sponsorship income		33,157		28,360
Rugby / cricket / football ground hire		400		820
Compound Rental		1,200		1,200
500 Club Lottery		12,393		13,237
Football Cards		206		48
Bank Interest		52		74
Academy Subscriptions		3,428		11,108
		240,520		227,377
EXPENDITURE				
Players expenses and fines	117,506		105,065	
Players insurance	1,433		20	
Physiotherapy	5,044		1,652	
Referees and assistants	8,139		8,058	
Playing kit & equipment	12,921		7,672	
Memberships and licences	655		614	
Competition Fees and Fines	4,614		3,306	
Training and sundry playing expenses	4,413		5,444	
Ground maintenance and renewals	12,173		10,733	
Pitch maintenance	11,800		11,000	
Bank charges	1,618		1,567	
Printing, postage and stationery	2,670		1,490	
Presentation night expenses	257		890	
Contribution to main charity	4,305		4,305	
Water	1,466		1,111	
Light and heat	9,197		9,901	
Insurance	4,114		4,318	
Cleaning and waste disposal	2		711	
Telephone	435		168	
Advertising Boards	2,901		2,008	
Sundry expenses	24,850		12,985	
Charitable donations	450		1,164	
Management Fees	4,230		12,800	
Transport & Hotels	4,388		8,815	
Bar Expenses	2,624		1,580	
500 Club Lottery	7,000		7,000	
		249,205		224,377
(DEFICIT) / SURPLUS FOR THE YEAR		(8,685)		3,000
Balances brought forward:				
Fixed assets	34,231		6,169	
Stock	-		3,935	
Cash in hand	1,406		997	
Sundry debtors & prepayments	11,394		14,883	
Bank accounts (net)	578		13,207	
Sundry creditors & accruals	(15,063)		(9,645)	
		32,546		29,546
		23,861		32,546
Balances carried forward				
Fixed assets	101,386		34,231	
Stock	1,500		-	
Cash in hand	934		1,406	
Sundry debtors & prepayments	23,248		11,394	
Bank accounts	1,400		578	
Sundry creditors & accruals	(104,607)		(15,063)	
		23,861		32,546

EMLEY MOOR RECREATION GROUND AND INSTITUTE
YEAR ENDED 31 DECEMBER 2025
CRICKET SECTION

		2025		2024	
		£	£	£	£
INCOME					
Members' contributions			5,155		6,125
Players' match fees			602		840
Presentation			-		691
Surplus on refreshment sales			12,478		12,836
Sponsorship			3,174		6,080
Surplus on fundraising events			1,672		1,097
Grants			9,950		500
Donations			233		290
Ground Hire			150		60
Rounders			783		734
Sundry receipts			1,495		3,519
			35,692		32,772
EXPENDITURE					
PLAYING:					
League fees and fines		529		596	
Umpires and scorers fees		2,820		2,326	
Equipment and clothing		3,476		5,842	
Indoor Nets Deficit		107		162	
Travel Expenses		4,328		2,600	
Playing Expenses		1,921		3,222	
GROUND EXPENSES					
Ground maintenance, rates, utilities etc		9,206		13,016	
GENERAL EXPENSES					
Sponsor boards		-		861	
Training		-		280	
Trophies		248		450	
Presentation		-		570	
Grants (Local Giving)		6,900		-	
Sundry Expenses		75		-	
			29,610		29,925
SURPLUS FOR THE YEAR			6,082		2,847
Balances brought forward:	Cash	1,688		694	
	Bank	9,564		8,572	
	Creditors	(1,025)		(1,886)	
			10,227		7,380
			16,309		10,227
Balances carried forward	Cash	3,354		1,688	
	Bank	13,980		9,564	
	Creditors	(1,025)		(1,025)	
			16,309		10,227

EMLEY MOOR MINERS' RECREATION GROUND AND INSTITUTE
YEAR ENDED 31 DECEMBER 2025

EMLEY VILLAGE YOUTH CLUB AND COMMUNITY CENTRE

	2025		2024	
	£	£	£	£
INCOME				
Emley Matters		10,879		10,908
Emley Events		427		-
Community Café		-		138
Mast Movies		-		469
Petty Cash Incorporated		-		184
Donations received		130		-
		11,436		11,699
EXPENDITURE				
Emley Matters	9,542		4,925	
Emley Events	-		60	
		9,542		4,985
SURPLUS FOR THE YEAR		1,894		6,714
Cash and bank brought forward	22,208		15,494	
Surplus for year	1,894		6,714	
Cash and bank carried forward		24,102		22,208