

**Coal Industry Social Welfare Organisation  
Mapperley Plains Recreation and Social Centre  
Financial Statements  
Year Ended 31<sup>st</sup> December 2015**

Charity accounts

2015

**Coal Industry Social Welfare Organisation  
Mapperley Plains Recreation and Social Club**

**Year Ended 31<sup>st</sup> December 2015**

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**Coal Industry Social Welfare Organisation  
Mapperley Plains Recreation and Social Club  
Charity Reference and Administrative Details**

**Year Ended 31<sup>st</sup> December 2015**

**Charity registration number**

522218

**Trustees**

C G Hopkinson  
G Taverner  
F Lynch  
V Hulme  
W Osbourne  
*J. Coffer.*

**Associated Trustee**

B Lynch

**Independent examiner**

T Illiffe  
Illiffe Poulter Limited  
1a Bonington Road  
Mapperley  
Nottingham  
NG3 5JR

**Solicitor**

Hopkin & Sons  
Eden Court  
Crow Hill Drive  
Mansfield  
NG19 7AE

**Bankers**

National Westminster Bank plc  
Nottingham City Branch  
Unit 27  
Victoria Centre  
Nottingham  
NG1 3QD

TSB Bank plc  
31 Plains Road  
Mapperley  
Nottingham  
NG3 5JH

Barclays Bank plc  
PO Box 18  
Old Market Square  
Nottingham  
NG1 6FF

**Coal Industry Social Welfare Organisation  
Mapperley Plains Recreation and Social Club**

**Trustees' Annual Report**

**Year Ended 31<sup>st</sup> December 2015**

The Trustees present their report and the financial statements of the charity for the year ended 31 December 2015. The trustees have adopted the provisions of the Statement of Recommended Practice (SORP) "Accounting and Reporting by Charities" (FRS 102) in preparing the annual report and financial statements of the charity.

The financial statements have been prepared in accordance with the accounting policies set out in notes to the accounts and comply with the charity's governing document, the Charities Act 2011 and 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 published on 16 July 2014.

**Trustees of the charity**

The trustees who have served during the year and since the year end were as follows:

C G Hopkinson  
G Taverner  
F Lynch  
V Hulme  
N Jordan

**The Trustees**

The body of trustees shall consist when complete of eight persons appointed as follows:

- a) Three eligible persons by mining employers
- b) Three eligible persons by the Unions
- c) Two shall be appointed at a meeting convened by the Secretary each year.

Any casual vacancy shall be filled by the body whose appointee shall have ceased to hold office.

After the year end the Trustees were advised by Coal Industry Social Welfare Organisation that the body of Trustees should in the future be made up of six trustees as follows:

- a) Two eligible persons from the Football section
- b) Two eligible persons from the Cricket section
- c) Two eligible persons from the Social Club, one to be from the management committee and one to be from the trade union.

**Status, Constitution and Objectives**

Coal Industry Social Welfare Organisation, Mapperley Plains Recreation and Social Centre Number 522218, is a charity registered with the Charity Commission and is governed by its own constitution.

The Charity was formed on 2 February 1968 as a Charitable Trust under Section 18 of the Charities Act 1960, as amended by the Charities Act 2011.

**Objectives**

The objective of the Charity is the provision and maintenance of facilities for recreation and leisure-time occupation for the benefit of the inhabitants of Gedling and Mapperley Plains and the neighbourhood thereof and in particular, but not exclusively, such of the said inhabitants as are members of the mining community, without distinction of political, religious or other opinions, with the object of improving the conditions of life for the said inhabitants.

There have been no material changes in the objectives of the charity during the year under review.

**Coal Industry Social Welfare Organisation  
Mapperley Plains Recreation and Social Club**

**Trustees' Annual Report**

**Year Ended 31<sup>st</sup> December 2015**

**Activities**

Social Club

The social club provides a variety of activities which includes dancing and tuition throughout the week. In addition to this the club provides entertainment in the concert hall on Saturday nights and on Wednesdays a quiz is held in the lounge.

Several addition functions are held throughout the year to support local charities. The rooms are also used in the daytime for a variety of activities.

Cricket Section

2015 Season Report

On-field performance

Senior Cricket

Saturday

First XI – 6<sup>th</sup> in Division A and winners of the Popkess Cup and Cope Cup

Second XI – 9<sup>th</sup> in Division C

Third XI – 7<sup>th</sup> in Division H

Fourth XI – 9<sup>th</sup> in Division L

Sunday

First XI – 3<sup>rd</sup> in Div 2

Second XI – 4<sup>th</sup> in Div 4

Junior cricket

We ran teams at kwik, u-11, u-12, u-13, u-14 and u-15 levels. The u-13, u-14 and u-15 teams all had "positive" seasons in which more games were won than lost.

Off-field development

During the winter of 2014/15, dry-rot and other problems were identified in the floor of the pavilion necessitating significant remedial work – removing affected timbers, treating and re-building floors in the home dressing room and tea area. This was only achieved in time for the start of the 2015 season thanks to the financial support of Mapperley Plains Social Club and the hard efforts and time of Club members.

This floor maintenance was in addition to the usual pavilion maintenance and painting that takes place every pre-season.

Fund-raising events were held at Mapperley Plains Social Club (Abba Tribute band and Madness tribute band), bringing in useful funds.

Football Section

The football club run one team playing in the East Midlands Counties League which is step 6 of the football pyramid. The club is run by a committee of 7 assisted by several members. The team finished in 14<sup>th</sup> place in the league going out of all competitions at the first round except the league cup which they progressed to the next round.

**Coal Industry Social Welfare Organisation  
Mapperley Plains Recreation and Social Club**

**Trustees' Annual Report**

**Year Ended 31<sup>st</sup> December 2015**

Off the field the ground as continued to improve with a new stand being built, new seating behind both goals and new surfaces being laid to further enhance the ground. Fund raising as continued in the form of sponsors to the club which included promotion boards and entertainment nights. The club continue to make improvements meeting on training nights.

**Pool Team**

The club has recently set up a pool team.

**Public benefit statement**

The Trustees confirm that they have referred to the guidance contained in the Charity Commission's General Guidance on public Benefit when reviewing the Charity's aims and objectives and in planning future activities.

**Plans for future periods**

The charity is developing the facilities with the member's lounge being re decorated and new bar fitted. The old upvc window bottoms have been replaced with a brick structure to improve heat retention. New mirrors to the rear of the bar and around the central pillar to create a sense of space. New lighting as also been fitted to the bar.

The old bowls pavilion as had the roof repaired to save further deterioration. New gates have been fitted to the cricket entrance. New benches have been purchased for the exterior. A new water heater has been fitted in the concert room kitchen

The car park to the rear of the annexe has been resurfaced. New energy saving LED lighting has been fitted to the exterior of the building.

Internal CCTV has been fitted to all of the main function rooms.

Further improvement to other areas of the club will continue to improve the experience for members.

**Trustees' responsibilities**

The trustees are responsible for preparing the Trustees' Annual Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

The law applicable to charities in [England & Wales/Northern Ireland] requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources of the charity for that period. In preparing these 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 2015 (FRS 102)
- 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 that 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, the Charity (Accounts and Reports) Regulations 2008 and the provisions of the trust deed. They are also responsible for safeguarding

**Coal Industry Social Welfare Organisation  
Mapperley Plains Recreation and Social Club**

**Trustees' Annual Report**

**Year Ended 31<sup>st</sup> December 2015**

the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

On behalf of the board

V Hulme, Trustee

Date

**Coal Industry Social Welfare Organisation  
Mapperley Plains Recreation and Social Club**

**Independent Examiner's Report**

**Year Ended 31<sup>st</sup> December 2015**

**Independent Examiner's report to the Trustees of Coal Industry Social Welfare  
Organisation, Mapperley Plains Recreation and Social Centre**

I report on the accounts of the charity for the year ended 31 December 2015 which are set out on pages 7 to 17.

**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(2) of the Charities Act 2011 (the 2011 Act) and that an independent examination is needed.

It is my responsibility to:

- examine the accounts under section 145 of the 2011 Act;
- follow the procedures laid down in the general Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act; and
- state whether particular matters have come to my attention.

**Basis of independent examiner's report**

My examination was carried out in accordance with the 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 you as 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 section 130 of the 2011 Act; and
  - to prepare accounts which accord with the accounting records and comply with the accounting requirements of the 2011 Acthave 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.

T J Iliffe ACA  
Iliffe Poulter Limited  
1a Bonington Road  
Mapperley  
Nottingham NG3 5JR

Date



**Coal Industry Social Welfare Organisation  
Mapperley Plains Recreation and Social Club**

**Summary Income and Expenditure Account**

**Year Ended 31<sup>st</sup> December 2015**

		2015			2014
	Note	Unrestricted funds £	Restricted funds £	Endowment funds £	Total £
<b>Income and endowments from:</b>					
Charitable activities	2	70,632	0	0	70,632
Other trading activities	3	0	34,704	0	34,704
Investments	4	14	1	0	15
<b>Total Income and endowments</b>		<b>70,646</b>	<b>34,705</b>	<b>0</b>	<b>105,351</b>
<b>Expenditure on:</b>					
Raising funds		0	0	0	0
Charitable activities	5	112,658	32,319	0	144,977
Other	7	2,200	0	0	2,200
<b>Total expenditure</b>		<b>114,858</b>	<b>32,319</b>	<b>0</b>	<b>147,177</b>
Net gains / (losses) on investments		0	0	0	0
<b>Net Income / (expenditure)</b>		<b>(44,212)</b>	<b>2,386</b>	<b>0</b>	<b>(41,826)</b>
Transfers between funds		0	0	0	0
Other recognised gains / (losses):		0	0	0	0
<b>Net movement in funds</b>	16	<b>(44,212)</b>	<b>2,386</b>	<b>0</b>	<b>(41,826)</b>
<b>Reconciliation of funds:</b>					
Total funds brought forward	16	490,326	14,934	0	505,260
Prior year adjustment		0	0	0	(47,927)
<b>Total funds carried forward</b>	16	<b>446,114</b>	<b>17,320</b>	<b>0</b>	<b>505,260</b>

All income and expenditure derive from continuing activities.

**Coal Industry Social Welfare Organisation  
Mapperley Plains Recreation and Social Club  
Balance Sheet**

**Year Ended 31<sup>st</sup> December 2015**

	Note	2015 £	2014 £
<b>Fixed assets</b>			
Intangible assets		0	0
Tangible assets	11	207,633	225,924
Heritage assets		0	0
Investments		0	0
		<u>207,633</u>	<u>225,924</u>
<b>Current assets</b>			
Stocks		0	0
Debtors	12	41,791	78,051
Investments		0	0
Cash at bank and in hand	13	235,040	226,155
		<u>276,831</u>	<u>304,206</u>
<b>Creditors: amounts falling due within one year</b>	14	21,030	24,870
		<u>255,801</u>	<u>279,336</u>
<b>Net current assets</b>			
		<u>463,434</u>	<u>505,260</u>
<b>Total assets less current liabilities</b>			
<b>Creditors: amounts falling due after more than one year</b>		0	0
<b>Provisions for liabilities</b>		0	0
		<u>463,434</u>	<u>505,260</u>
<b>Net assets excluding pension liability</b>			
<b>Defined benefit pension liability</b>		0	0
		<u>463,434</u>	<u>505,260</u>
<b>Net assets</b>			
		<u>463,434</u>	<u>505,260</u>
<b>Charity Funds</b>			
<b>Endowment funds</b>			
Permanent endowment		0	0
Expendable endowment		0	0
Restricted funds	16	17,320	14,934
Unrestricted funds	16	446,114	490,326
Revaluation reserve		0	0
Pension reserve		0	0
		<u>463,434</u>	<u>505,260</u>
<b>Total charity funds / (deficit)</b>	16	<u>463,434</u>	<u>505,260</u>

The financial statements were approved and authorised for issue by the Board on 23<sup>rd</sup> September 2016.

Signed on behalf of the board of trustees

.....  
V Hulme, Trustee

The notes on pages 10 to 17 form part of these financial statements.

**Coal Industry Social Welfare Organisation  
Mapperley Plains Recreation and Social Club**

**Statement of Cash Flows**

**Year Ended 31<sup>st</sup> December 2015**

	2015 £	2014 £
Note		
<b>Cash flow from operating activities</b>	18 8,870	40,765
Interest paid	0	0
<b>Net cash flow from operating activities</b>	<u>8,870</u>	<u>40,765</u>
<b>Cash flow from investing activities</b>		
Payments to acquire intangible fixed assets	0	0
Receipts from sales of intangible fixed assets	0	0
Payments to acquire tangible fixed assets	0	(7,764)
Receipts from sales of tangible fixed assets	0	0
Payments to acquire investments	0	0
Receipts from sales of investments	0	0
Interest received	15	109
Dividends received	0	0
Rents received from investment properties	0	0
<b>Net cash flow from investing activities</b>	<u>15</u>	<u>(7,655)</u>
<b>Cash flow from financing activities</b>		
Receipts from issue of new long term loans	0	0
Repayment of long term loans	0	0
Repayment of finance lease liabilities	0	0
Interest paid	0	0
Receipt of permanent / expendable endowment	0	0
<b>Net cash flow from financing activities</b>	<u>0</u>	<u>0</u>
<b>Net increase / (decrease) in cash and cash equivalents</b>	8,885	33,110
<b>Cash and cash equivalents at 1 January 2015</b>	226,155	193,045
<b>Cash and cash equivalents at 31 December 2015</b>	<u>235,040</u>	<u>226,155</u>
<b>Cash and cash equivalents consists of:</b>		
13	235,040	226,155
Cash at bank and in hand	0	0
Short term deposits		
<b>Cash and cash equivalents at 31 December 2015</b>	<u>235,040</u>	<u>226,155</u>

**Coal Industry Social Welfare Organisation  
Mapperley Plains Recreation and Social Club  
Notes to the Financial Statements**

**Year Ended 31<sup>st</sup> December 2015**

**1 Summary of significant accounting policies**

**(a) General information and basis of preparation**

Coal Industry Social Welfare Organisation, Mapperley Plains Recreation and Social Centre is a charity registered with the Charity Commission in the United Kingdom. In the event of the charity being wound up, the liability in respect of the guarantee is limited to £1 per member of the charity. The address of the registered office is given in the charity information on page 3 of these financial statements. The nature of the charity's operations and principal activities are to operate an Occupational Licence to the Mapperley Plains Recreation and Social Club Limited for the provision of a Members Social Club.

The charity constitutes a public benefit entity as defined by FRS 102. The financial statements have been prepared in accordance with 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) issued on 16 July 2014, the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102), the charities Act 2011, and UK Generally Accepted Practice as it applies from 1 January 2015.

The financial statements are prepared on a going concern basis under the historical cost convention, modified to include certain items at fair value. The financial statements are prepared in sterling which is the functional currency of the charity and rounded to the nearest £.

The significant accounting policies applied in the preparation of these financial statements are set out below. These policies have been consistently applied to all years presented unless otherwise stated.

The charity adopted SORP (FRS 102) in the current year and an explanation of how transition to SORP (FRS 102) has affected the reported financial position and performance is given in note 20.

**(b) Funds**

Unrestricted funds 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.

Designated funds comprise unrestricted funds that have been set aside by the trustees for particular purposes. The aim and use of each designated fund is set out in the notes to the financial statements.

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by donors or which have been raised by the charity for particular purposes. The cost of raising and administering such funds are charged against the specific fund. The aim and use of each restricted fund is set out in the notes to the financial statements.

**(c) Income recognition**

All incoming resources are included in the Statement of Financial Activities (SoFA) when the charity is legally entitled to the income after any performance conditions have been met, the amount can be measured reliably and it is probable that the income will be received.

No amount is included in the financial statements for volunteer time in line with the SORP (FRS 102). Further detail is given in the Trustees' Annual Report.

Income from trading activities includes income earned from fundraising events and trading activities to raise funds for the charity. Income is received in exchange for supplying goods and services in order to raise funds and is recognised when entitlement has occurred.

**Coal Industry Social Welfare Organisation  
Mapperley Plains Recreation and Social Club  
Notes to the Financial Statements**

**Year Ended 31<sup>st</sup> December 2015**

**(d) Expenditure recognition**

All expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all costs related to the category. Expenditure is recognised where there is a legal or constructive obligation to make payments to third parties, it is probable that the settlement will be required and the amount of the obligation can be measured reliably. It is categorised under the following headings:

- Costs of raising funds;
- Expenditure on charitable activities; and
- Other expenditure represents those items not falling into the categories above.

Irrecoverable VAT is charged as an expense against the activity for which expenditure arose.

**(e) Tangible fixed assets**

Tangible fixed assets are stated at cost (or deemed cost) or valuation less accumulated depreciation and accumulated impairment losses. Cost includes costs directly attributable to making the asset capable of operating as intended.

Depreciation is provided on all tangible fixed assets, at rates calculated to write off the cost, less estimated residual value, of each asset on a systematic basis over its expected useful life by equal annual instalments as follows:

Freehold buildings	50 years
Property improvements	10 years
Fixtures, equipment and furniture	10 years
Synthetic cricket pitch	10 years
Double glazing	10 years

**(f) Debtors and creditors receivable / payable within one year**

Debtors and creditors with no stated interest rate and receivable or payable within one year are recorded at transaction price. Any losses arising from impairment are recognised in expenditure.

**(g) Impairment**

Assets not measured at fair value are reviewed for any indication that the asset may be impaired at each balance sheet date. If such indication exists, the recoverable amount of the asset, or the asset's cash generating unit, is estimated and compared to the carrying amount. Where the carrying amount exceeds its recoverable amount, an impairment loss is recognised in profit or loss unless the asset is carried at a revalued amount where the impairment loss is a revaluation decrease.

**(h) Provisions**

Provisions are recognised when the charity has an obligation at the balance sheet date as a result of a past event, it is probable that an outflow of economic benefits will be required in settlement and the amount can be reliably estimated.

**(i) Leases**

Rentals payable and receivable under operating leases are charged to the SoFA on a straight line basis over the period of the lease.

**Coal Industry Social Welfare Organisation  
Mapperley Plains Recreation and Social Club  
Notes to the Financial Statements**

**Year Ended 31<sup>st</sup> December 2015**

**(j) Tax**

The charity is an exempt charity within the meaning of schedule 3 of the Charities Act 2011 and is considered to pass the tests set out in Paragraph 1 Schedule 6 Finance Act 2010 and therefore it meets the definition of a charitable company for UK corporation tax purposes.

**(k) Going concern**

The financial statements have been prepared on a going concern basis as the trustees believe that no material uncertainties exist. The trustees have considered the level of funds held and the expected level of income and expenditure for 12 months from authorising these financial statements. The budgeted income and expenditure is sufficient with the level of reserves for the charity to be able to continue as a going concern.

**2 Income from charitable activities**

	2015 £	2014 £
Occupational licence fee	1,800	10,300
Rental income	68,445	68,445
Other	387	0
	70,632	78,745

Income from charitable activities was £70,632 (2014 - £78,745) all of which was attributable to unrestricted funds.

**3 Income from other trading activities**

	2015 £	2014 £
Cricket Club income	21,740	17,994
Football Club income	12,964	14,856
	34,704	32,850

Income from other trading activities was all attributable to restricted funds. ✓

**4 Income from Investments**

	2015 £	2014 £
Interest - deposits	15	109

Income from investment was £15 (2014 - £109) of which £1 (2014 - £nil) was attributable to restricted and £14 (2014 - £109) was attributable to unrestricted funds.

**5 Analysis of expenditure on charitable activities**

	Unrestricted £	Restricted £	2015 £	2014 £
Cricket club costs	0	18,784	18,784	20,867
Football club costs	0	13,535	13,535	11,484
Support costs (Note 6)	112,658	0	112,658	76,160
	£112,658	£32,319	144,977	108,511

**Coal Industry Social Welfare Organisation  
Mapperley Plains Recreation and Social Club  
Notes to the Financial Statements**

**Year Ended 31<sup>st</sup> December 2015**

£32,319 (2014 - £32,351) of the above costs were attributable to restricted funds. £112,658 (2014 - £76,160) of the above costs were attributable to unrestricted funds.

**6 Summary of support costs**

	Unrestricted £	Restricted £	Total £	2014 £
Rates	1,659	0	1,659	771
Insurance	3,900	0	3,900	3,900
Electricity	331	0	331	184
Depreciation	18,291	0	18,291	32,316
Repairs	86,263	0	86,263	34,921
Computer costs	716	0	716	603
Hire of equipment	0	0	0	2,566
Miscellaneous costs	614	0	614	414
Bank charges	247	0	247	245
Legal and professional	637	0	637	390
<b>Total</b>	<b>£112,658</b>	<b>0</b>	<b>£112,658</b>	<b>£76,360</b>

**7 Governance costs**

	2015 £	2014 £
Independent examiners remuneration (including expenses and benefits in kind)	9 2,200	1,000
	<u>2,200</u>	<u>1,100</u>

**8 Net expenditure for the year**

Net expenditure is stated after charging:

	2015 £	2014 £
Depreciation of tangible fixed assets	18,291	32,316 ✓

**9 Independent examiners remuneration**

The independent examiners remuneration amounts to an independent examination fee of £500 (2014 - £300) and accountancy services of £900 (2014 - £700). After 31 December 2014, an additional fee of £800 was charged by the previous independent examiner relating to services provided in 2014 that had not been accrued for in 2014.

**10 Trustees' and key management personnel remuneration and expenses**

The trustees neither received nor waived any remuneration during the year (2014: £Nil). There were no expenses reimbursed to any trustee during the year (2014: £Nil).

**Coal Industry Social Welfare Organisation  
Mapperley Plains Recreation and Social Club  
Notes to the Financial Statements**

**Year Ended 31<sup>st</sup> December 2015**

**11 Tangible fixed assets**

	Land and buildings £	Fixtures and fittings £	Total £
Cost or valuation:			
At 31 December 2014	665,929	42,242	708,171
Additions			
Disposals			
Revaluation			
At 31 December 2015	<u>665,929</u>	<u>42,242</u>	<u>708,171</u>
Depreciation:			
At 31 December 2014	365,457	35,195	400,652
Charge for the year	16,892	1,399	18,291
Impairment			
Revaluation			
Eliminated on disposals			
At 31 December 2015	<u>382,349</u>	<u>36,594</u>	<u>418,943</u>
Net book value:			
At 31 December 2015	<u>283,580</u>	<u>5,648</u>	<u>289,228</u>
At 31 December 2014	<u>300,472</u>	<u>7,047</u>	<u>307,519</u>

The net book value of land and buildings comprised:

	Allocation of grants	2015 Cost £	2014 Cost £
Welfare Sports Ground of 10.373 acres	3,800	3,381	3,381
Cricket and football fields, tennis courts and bowling green	5,101	42,495	42,495
Pavilion and gymnasium	18,460	22,460	22,460
New welfare building	51,301	81,203	81,203
New welfare building extension	2,933	26,662	26,662
Boiler House		20,142	20,142
Car park, lighting etc		29,900	29,900
New annexe building		39,636	39,636
New fencing and gates		102,110	102,110
Flood lights		32,009	32,009
Football seating / tea bar		12,354	12,354
Smokers shelter		16,118	16,118
Flooring		19,775	19,775
Annexe building		217,864	217,864
	<u>81,595</u>	<u>665,929</u>	<u>665,929</u>
Depreciation		<u>382,349</u>	<u>365,457</u>
		<u>283,580</u>	<u>300,472</u>
Less grants received		81,595	81,595
Net book value of Land and buildings		<u>£201,985</u>	<u>£218,877</u>
<b>Summary</b>			
Land and buildings		201,985	218,877
Fixtures and fittings		5,648	7,047
Net book value		<u>£207,633</u>	<u>£225,924</u>



**Coal Industry Social Welfare Organisation  
Mapperley Plains Recreation and Social Club  
Notes to the Financial Statements**

**Year Ended 31<sup>st</sup> December 2015**

**Grant received for fixed assets**

	2015	2014
	£	£
Miners Welfare Fund	13,542	13,542
Social Welfare Committee	331	331
Board of Education	2,950	2,950
Coal Industry Social Welfare Organisation	62,734	62,734
Cricket Club	7,687	7,687
Gedling Borough Council	3,000	3,000
Post 1.1.1997 grants	(2,595)	(2,595)
Grants in respect of scrapped assets	(6,054)	(6,054)
<b>Total</b>	<u>81,595</u>	<u>81,595</u>

**12 Debtors**

	2015	2014
	£	£
Trade debtors	0	21,285
Amounts owed by undertakings in which the charity has a participating interest	38,982	51,382
Other debtors	1,850	0
Prepayments and accrued income	959	5,384
	<u>£41,791</u>	<u>£78,051</u>

A payment plan has been put in place regarding the amount that is owed by Mapperley Plains Recreation and Social Club Limited. £12,240 is due within one year, and the remaining £26,742 is more than one year.

**13 Cash at bank and In hand**

	2015	2014
	£	£
National Westminster Bank plc		
- Current account	169,052	161,678
- Treasury reserve - office account	50,123	50,109
TSB Bank plc		
- Deposit account	6,144	6,715
- Football Club account	-	-
Barclays Bank plc		
- Cricket Club account	8,763	6,696
Nottingham Building Society		
- Cricket Club account	928	927
Football club cash float	30	30
	<u>£235,040</u>	<u>£226,155</u>

**14 Creditors: amounts falling due within one year**

	2015	2014
	£	£
Trade creditors	618	4,908
Other tax and social security	0	1,851
Accruals and deferred income	20,412	18,111
	<u>21,030</u>	<u>24,870</u>

**Coal Industry Social Welfare Organisation  
Mapperley Plains Recreation and Social Club  
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**Year Ended 31<sup>st</sup> December 2015**

**15 Concessionary loans receivable**

	2015 £	2014 £
Loan 1: Mapperley Plains Recreation and Social Club Limited	38,982	51,382
	38,982	51,382

Loan 1 terms of repayment are £1,020 per month and interest is not charged.

**16 Fund reconciliation**

**Unrestricted funds**

	Balance at 01.01.2015 £	Income £	Expenditure £	Transfers £	Gains / (losses) £	Balance at 31.12.2015 £
Unrestricted	490,326	70,646	114,858	0	0	446,114
	490,326	70,646	114,858	0	0	446,114

**Restricted funds**

	Balance at 01.01.2015 £	Income £	Expenditure £	Transfers £	Gains / (losses) £	Balance at 31.12.2015 £
Cricket fund	8,225	21,741	18,784	0	0	11,182
Football fund	6,749	12,964	13,535	0	0	6,178
	14,934	34,705	32,319	0	0	17,320

The Football and Cricket Club funds are to enable the Charity to promote and encourage sporting activities in the local area.

**17 Analysis of net assets between funds**

	Restricted funds £	Unrestricted funds £	Total £
Fixed assets	0	207,633	207,633
Cash and current investments	15,865	219,175	235,040
Other current assets / (liabilities)	218	20,543	20,761
Total	16,083	447,351	463,434

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**18 Reconciliation of net income / (expenditure) to net cash flow from operating activities**

	2015	2014
	£	£
Net income / (expenditure) for year	(41,826)	2,193
Interest receivable	(15)	(109)
Depreciation and impairment of tangible fixed assets	18,291	32,316
(Increase) / decrease in debtors	36,260	438
Increase / (decrease) in creditors	(3,840)	5,927
<b>Net cash flow from operating activities</b>	<b>8,870</b>	<b>40,765</b>

**19 Related party transactions**

Information about related party transactions and outstanding balances is outlined below:

	Income	Expenditure	Outstanding balances	Commitments
	£	£	£	£
Mapperley Plains Recreation and Social Club Limited				
At 31 December 2015	1,800	0	38,982	0
At 31 December 2014	10,300	0	51,3820	0

During the year Coal Industry Welfare Organisation Mapperley Plains Recreation and Social Centre was controlled by the Trustees. The Trustees are also Directors of Mapperley Plains Recreation and Social Club Limited (the company).

The Company is a company that is limited by guarantee which operates a social club on Plains Road, Mapperley. All taxable profits of the company are covenanted to Mapperley Plains Recreation and Social Centre by way of a deed of covenant. The taxable profit made in the year ended 31 December 2015 was £NIL (2014 £NIL) due to losses brought forward.

During the year rent was received from the company of £1,800 (2014 £10,300). At 31st December 2015 the amount owed from Mapperley Plains Recreation and Social Club Limited totalled £38,982 (2014 - £51,382 ). A payment plan was put in place for The Company to repay the outstanding balance to the Charity. The company will repay the Charity £1,020 per month for 37 months, with a final instalment of £1,242 being due in month 38. To enable the Company to meet these repayments the Charity has reduced the rent charged to the Company to £150 plus vat per month.

**20 First-time adoption of SORP (FRS 102)**

The charity has adopted the SORP (FRS 102) for the first time in the year ended 31 December 2015.

There have been no consequential changes in accounting policies resulting from adoption of SORP (FRS 102).