

**Moor Allerton Sports & Social Centre**  
(Registered Charity No. 1179842)

**Accounts for the year ended 31 March 2021**

**Independent Examiner' Report to the Trustees of  
Moor Allerton Sports & Social Centre (Registered charity no 1179842)  
Accounts for the year ended 31 March 2021**

**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 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.

Jonathan Crossley ACA  
Brays Chartered Accountants, 23 Market Place, Wetherby, LS22 6LQ

Date:

**Moor Allerton Sports & Social Centre**  
Balance Sheet as at 31 March 2021

	NOTES	31/03/2021	31/03/2020
<b>Fixed Assets</b>			
Tangible Assets	4	20,308	22,960
<b>Current Assets</b>			
Stocks		642	1,613
Debtors		2,067	2,015
Cash at Bank and in Hand	5	39,499	5,422
		<u>42,208</u>	<u>9,050</u>
<b>Less Current Liabilities</b>			
Contributions paid in advance		-	-
Accrued room hire income		-	1,732
Sundry Creditors & Accrued Charges		3,572	3,603
		<u>3,572</u>	<u>5,335</u>
<b>Net Current Assets</b>		38,635	3,715
<b>Total Net Assets</b>		<u>58,943</u>	<u>26,675</u>
<b>Represented by;</b>			
Transferred/Brought Forward		26,675	20,611
Net Resources Per Accounts		32,268	6,064
Carried Forward		<u>58,943</u>	<u>26,675</u>

Signed by the Secretary and the Treasurer

L Greenland

P Shafar

Date:

## Moor Allerton Sports & Social Centre

Statement of Financial Activities for the Year ended 31 March 2021

	NOTES	31/03/2021	31/03/2020
<b>Incoming Resources</b>			
Subscriptions		-	9,343
Hire of Rooms		4,626	21,757
Garden room rent		650	1,499
Extra services provided to sections		-	243
Bank Interest		-	-
Contributions from Sections	2	22,000	29,982
Centenary celebration		-	530
LCC Grant		22,451	7,700
Garfield Western Grant		10,000	
JRS Grant		19,222	
Gift Aid		580	1,070
		<u>79,529</u>	<u>72,124</u>
<b>Resources Expended</b>			
Bar Deficit		972	2,577
Charity memorial		-	270
Centenary celebration costs		-	255
Business Rates and Refuse Disposal		1,418	2,812
Water Rates		775	1,593
Insurance		3,379	3,367
Light and Heat		1,569	12,143
Wages and National Insurance		27,846	19,096
Staff training		-	-
Cleaning		411	2,274
Security		492	289
Maintenance Costs	3	3,222	13,143
Telephone, Web & Broadband		724	750
Licence fees		978	941
General Expenses		53	352
Bookkeeping and payroll		1,200	288
Accountants' Charges		1,271	1,626
Legal fees		300	1,236
Depreciation		2,652	3,048
		<u>47,261</u>	<u>66,060</u>
<b>Net Incoming (Outgoing) Resources</b>		<u>32,268</u>	<u>6,064</u>

## **Moor Allerton Sports & Social Centre**

Notes to the Accounts for the Year ended 31 March 2021

### **1 Accounting policies**

#### **Basis of Accounting**

The financial statements have been prepared under the historical cost convention and in accordance with the Statement of Recommended Practice 'Charities SORP (FRS 102)', applicable accounting standards and the Charities Act 2011.

#### **Incoming resources**

Voluntary income including donations and grants that provide core funding or are of a general nature is recognised where there is entitlement, certainty of receipt and the amount can be measured with sufficient reliability.

Incoming resources from tax reclaims are included in the statement of financial activities at the same time as the gift to which they relate.

Investment income is recognised on a receivable basis.

#### **Resources expended**

Liabilities are recognised as soon as there is a legal or constructive obligation committing the charity to the expenditure. All expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all costs related to the category.

Costs of generating funds are the costs of trading for fundraising purposes.

#### **Taxation**

As a registered charity the Centre benefits from rates relief and is generally exempt from Income Tax and Capital Gains Tax, but not VAT. Irrecoverable VAT is included in the cost of the items to which it relates.

#### **Fixed assets**

Individual fixed assets costing £100 or more are initially recorded at cost.

#### **Depreciation**

Depreciation is provided on tangible fixed assets so as to write off each asset over its estimate useful life:

Plant and machinery	25% reducing balance basis
Freehold interest in land and buildings (including heritage)	2% straight line basis
Improvements to freehold land and buildings	10% straight line basis

#### **Stocks**

Stock is valued at the lower of cost and net realisable value, after due regard for obsolete and slow moving stock. Net realisable value is based on selling price less expected costs to complete and sell. Donated items are not included in the financial statements until they are sold or distributed.

## Moor Allerton Sports & Social Centre

Notes to the Accounts for the Year ended 31 March 2021

31/03/2021

31/03/2020

### 2 From Sections

	Cont'n	Subs	Cont'n	Subs
Bowls	2,500	-	3,424	596
Bridge	16,500	-	21,860	6,800
Snooker	1,000	-	2,049	330
Table Tennis	2,000	-	2,649	1,617
	<u>22,000</u>	<u>-</u>	<u>29,982</u>	<u>9,343</u>

### 3 Maintenance Costs

Invoices Under £250	396	693
Car park repairs	-	170
Electrical repairs	90	492
Fire safety and alarm testing	217	668
Boiler repairs	633	-
Bowls Hut Refurb	350	-
Work to bowling green veranda	-	-
Landscaping / Gardening	1,535	2,085
Replace soffits	-	8,780
Wi-fi & networking	-	255
	<u>3,222</u>	<u>13,143</u>

### 4 Fixed Asset Summary

	Equipment	Freehold Land & Buildings	Building Improvements	Total
Costs b/fwd	60,987	15,333	11,538	87,858
Additions	-	-	-	-
Disposals	-	-	-	-
Costs c/fwd	<u>60,987</u>	<u>15,333</u>	<u>11,538</u>	<u>87,858</u>
Depreciation b/fwd	56,223	5,215	3,462	64,899
Charge for Year	1,190	307	1,154	2,651
Depreciation c/fwd	<u>57,413</u>	<u>5,522</u>	<u>4,615</u>	<u>67,550</u>
Net Book Value at 31 March 2021	<u>3,574</u>	<u>9,811</u>	<u>6,923</u>	<u>20,308</u>
Net Book Value at 31 March 2020	<u>4,764</u>	<u>10,118</u>	<u>8,076</u>	<u>22,959</u>

### 5 Cash at Bank and in Hand

Unrestricted Funds

Yorkshire Bank account	39,394	5,080
Bar	329	329
Cash	13	13
	<u>39,735</u>	<u>5,422</u>

## **Moor Allerton Sports & Social Centre**

Notes to the Accounts for the Year ended 31 March 2021

### **6 Freehold property**

The trustees hold the freehold of Memorial Hall, Stonegate Road, Leeds, LS17 6EL.

The trustees have not recognised the building on the balance sheet due to the prohibitive cost of obtaining a valuation.

### **7 Contingent liability**

On 9 February 2003 the trustees of charity 523757 entered into a legal charge in favour of Leeds Bridge Club Limited over the freehold described in note 6 in exchange for a sum of £35,000. The benefit of the legal charge has since been transferred to Leeds Bridge Club Trust. The legal charge was transferred to this charity from charity 523757 on 1 April 2019, along with the other assets and liabilities of charity 523757.

The sum of £35,000 inflated annually according to the Retail Price Index is repayable on the sale of the freehold or in the other circumstances specified in the legal charge.

**Moor Allerton Sports & Social Centre****Bar Accounts**

Statement of Financial Activities for the Year ended 31 March 2021

	<b>31/03/2021</b>	<b>31/03/2020</b>
Sales		21,440
LT Vending rental receipts		206
Costs of sales		
Opening Stock	1613	1,397
Purchases	-	8,708
Closing Stock	<u>(641)</u>	<u>(1,613)</u>
	972	8,491
Gross Profit	<u>(972)</u>	<u>13,155</u>
Overheads		
Gas & Repairs	-	-
Vending machine	-	150
Card machine and charges	-	38
Wages	<u>-</u>	<u>15,545</u>
	-	15,732
Net Surplus/(Deficit) for the Year	<u><u>(972)</u></u>	<u><u>(2,578)</u></u>