

Report of the Trustees and  
Unaudited Financial Statements  
for the Period 1 September 2022 to 31 December 2023  
for  
Alexandra Community Sports And Leisure  
Centre Ltd

Alexandra Community Sports And Leisure  
Centre Ltd

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for the Period 1 September 2022 to 31 December 2023

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Alexandra Community Sports And Leisure  
Centre Ltd

Report of the Trustees  
for the Period 1 September 2022 to 31 December 2023

The trustees who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the period 1 September 2022 to 31 December 2023. The trustees have adopted the provisions of 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) (effective 1 January 2019).

**INCORPORATION**

The charitable company was incorporated on 10 April 2003.

**STRUCTURE, GOVERNANCE AND MANAGEMENT**

**Governing document**

The charity is controlled by its governing document, a deed of trust, and constitutes a limited company, limited by guarantee, as defined by the Companies Act 2006.

**REFERENCE AND ADMINISTRATIVE DETAILS**

**Registered Company number**

04729490 (England and Wales)

**Registered Charity number**

**Registered office**

Scarborough Indoor Bowls Centre  
Peasholm Road  
Scarborough  
YO12 7TT

**Trustees**

Mr M W Conkerton Retired  
Mr J Hastings Retired  
Miss B Toleman Teacher

**Company Secretary**

Mrs W Smith

**Independent Examiner**

Mr J R Flinton ACA FCCA  
Walker & Co  
Chartered Accountants  
Belgrave House  
15 Belgrave Crescent  
Scarborough  
North Yorkshire  
YO11 1UB

Approved by order of the board of trustees on 13 December 2024 and signed on its behalf by:

Alexandra Community Sports And Leisure  
Centre Ltd

Report of the Trustees  
for the Period 1 September 2022 to 31 December 2023

Mrs W Smith - Secretary

Independent Examiner's Report to the Trustees of  
Alexandra Community Sports And Leisure  
Centre Ltd

**Independent examiner's report to the trustees of Alexandra Community Sports And Leisure Centre Ltd ('the Company')**

I report to the charity trustees on my examination of the accounts of the Company for the period 1 September 2022 to 31 December 2023.

**Responsibilities and basis of report**

As the charity's trustees of the Company (and also its directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

Having satisfied myself that the accounts of the Company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your charity's accounts as carried out under Section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under Section 145(5) (b) of the 2011 Act.

**Independent examiner's statement**

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

1. accounting records were not kept in respect of the Company as required by Section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements of Section 396 of the 2006 Act 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; or
4. the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities (applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)).

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.

Mr J R Flinton ACA FCCA  
The Institute of Chartered Accountants in England and Wales

Walker & Co  
Chartered Accountants  
Belgrave House  
15 Belgrave Crescent  
Scarborough  
North Yorkshire  
YO11 1UB

13 December 2024

Alexandra Community Sports And Leisure  
Centre Ltd

Statement of Financial Activities  
for the Period 1 September 2022 to 31 December 2023

	Notes	Unrestricted fund £	Restricted fund £	Total funds £
<b>INCOME AND ENDOWMENTS FROM</b>				
Donations and legacies		104,060	-	104,060
Other trading activities	2	31,254	-	31,254
<b>Total</b>		<u>135,314</u>	<u>-</u>	<u>135,314</u>
<b>EXPENDITURE ON</b>				
Raising funds	3	79,142	-	79,142
<b>Charitable activities</b>				
Default		68,476	-	68,476
<b>Total</b>		<u>147,618</u>	<u>-</u>	<u>147,618</u>
<b>NET INCOME/(EXPENDITURE)</b>		(12,304)	-	(12,304)
<b>RECONCILIATION OF FUNDS</b>				
Total funds brought forward		(66,681)	-	(66,681)
<b>TOTAL FUNDS CARRIED FORWARD</b>		<u><u>(78,985)</u></u>	<u><u>-</u></u>	<u><u>(78,985)</u></u>

The notes form part of these financial statements

Alexandra Community Sports And Leisure  
Centre Ltd

Balance Sheet  
31 December 2023

	Notes	Unrestricted fund £	Restricted fund £	Total funds £
<b>FIXED ASSETS</b>				
Tangible assets	6	2,484	-	2,484
Investments	7	1	-	1
		<hr/>	<hr/>	<hr/>
		2,485	-	2,485
<b>CURRENT ASSETS</b>				
Stocks	8	1,000	-	1,000
Debtors	9	3,101	-	3,101
Cash at bank and in hand		26,323	-	26,323
		<hr/>	<hr/>	<hr/>
		30,424	-	30,424
<b>CREDITORS</b>				
Amounts falling due within one year	10	(43,123)	-	(43,123)
		<hr/>	<hr/>	<hr/>
<b>NET CURRENT ASSETS/(LIABILITIES)</b>		<hr/> (12,699) <hr/>	<hr/> - <hr/>	<hr/> (12,699) <hr/>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>		(10,214)	-	(10,214)
<b>CREDITORS</b>				
Amounts falling due after more than one year	11	(68,771)	-	(68,771)
		<hr/>	<hr/>	<hr/>
<b>NET ASSETS</b>		<hr/> (78,985) <hr/>	<hr/> - <hr/>	<hr/> (78,985) <hr/>
<b>FUNDS</b>	12			
Unrestricted funds				(78,985)
				<hr/>
<b>TOTAL FUNDS</b>				<hr/> (78,985) <hr/>

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the period ended 31 December 2023.

The members have not required the company to obtain an audit of its financial statements for the period ended 31 December 2023 in accordance with Section 476 of the Companies Act 2006.

The notes form part of these financial statements

The trustees acknowledge their responsibilities for

- (a) ensuring that the charitable company keeps accounting records that comply with Sections 386 and 387 of the Companies Act 2006 and
- (b) preparing financial statements which give a true and fair view of the state of affairs of the charitable company as at the end of each financial year and of its surplus or deficit for each financial year in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the charitable company.

These financial statements have been prepared in accordance with the provisions applicable to charitable companies subject to the small companies regime.

The financial statements were approved by the Board of Trustees and authorised for issue on 13 December 2024 and were signed on its behalf by:

Trustee



## **1. ACCOUNTING POLICIES**

### **Basis of preparing the financial statements**

The financial statements of the charitable company, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) '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) (effective 1 January 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Companies Act 2006. The financial statements have been prepared under the historical cost convention, with the exception of investments which are included at market value.

### **Income**

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

### **Expenditure**

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 a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

### **Tangible fixed assets**

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

### **Stocks**

Stocks are valued at the lower of cost and net realisable value, after making due allowance for obsolete and slow moving items.

### **Taxation**

The charity is exempt from corporation tax on its charitable activities.

### **Fund accounting**

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

### **Hire purchase and leasing commitments**

Rentals paid under operating leases are charged to the Statement of Financial Activities on a straight line basis over the period of the lease.

**1. ACCOUNTING POLICIES - continued**

**Pension costs and other post-retirement benefits**

The charitable company operates a defined contribution pension scheme. Contributions payable to the charitable company's pension scheme are charged to the Statement of Financial Activities in the period to which they relate.

**2. OTHER TRADING ACTIVITIES**

	£
Shop income	31,254
	<u>          </u>

**3. RAISING FUNDS**

**Raising donations and legacies**

	£
Support costs	24,134
	<u>          </u>

**4. NET INCOME/(EXPENDITURE)**

Net income/(expenditure) is stated after charging/(crediting):

	£
Depreciation - owned assets	1,224
Other operating leases	21,000
	<u>          </u>

**5. TRUSTEES' REMUNERATION AND BENEFITS**

There were no trustees' remuneration or other benefits for the period ended 31 December 2023.

**Trustees' expenses**

There were no trustees' expenses paid for the period ended 31 December 2023.

**6. TANGIBLE FIXED ASSETS**

	Fixtures and fittings £	Computer equipment £	Totals £
<b>COST</b>			
At 1 September 2022 and 31 December 2023	43,884	7,787	51,671
<b>DEPRECIATION</b>			
At 1 September 2022	40,176	7,787	47,963
Charge for year	1,224	-	1,224
At 31 December 2023	41,400	7,787	49,187
<b>NET BOOK VALUE</b>			
At 31 December 2023	2,484	-	2,484

**7. FIXED ASSET INVESTMENTS**

	Listed investments £
<b>MARKET VALUE</b>	
At 1 September 2022 and 31 December 2023	1
<b>NET BOOK VALUE</b>	
At 31 December 2023	1

There were no investment assets outside the UK.

**8. STOCKS**

	£
Stocks	1,000

**9. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	£
Prepayments and accrued income	3,101
	<u>          </u>

**10. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	£
Trade creditors	1,566
Amounts owed to group undertakings	25
Social security and other taxes	11,108
Other creditors	10,029
Accruals and deferred income	20,395
	<u>          </u>
	43,123
	<u>          </u>

**11. CREDITORS: AMOUNTS FALLING DUE AFTER MORE THAN ONE YEAR**

	£
Other creditors	68,771
	<u>          </u>

**12. MOVEMENT IN FUNDS**

	At 1.9.22 £	Net movement in funds £	At 31.12.23 £
<b>Unrestricted funds</b>			
General fund	(66,681)	(12,304)	(78,985)
	<u>          </u>	<u>          </u>	<u>          </u>
<b>TOTAL FUNDS</b>	<u>(66,681)</u>	<u>(12,304)</u>	<u>(78,985)</u>

Net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	135,314	(147,618)	(12,304)
	<u>          </u>	<u>          </u>	<u>          </u>
<b>TOTAL FUNDS</b>	<u>135,314</u>	<u>(147,618)</u>	<u>(12,304)</u>

**13. RELATED PARTY DISCLOSURES**

There were no related party transactions for the period ended 31 December 2023.

Alexandra Community Sports And Leisure  
Centre Ltd

Detailed Statement of Financial Activities  
for the Period 1 September 2022 to 31 December 2023

£

**INCOME AND ENDOWMENTS**

**Donations and legacies**

Donations	12,420
Gift aid	11,300
Grants	37,530
Subscriptions	42,810
	<hr/>
	104,060

**Other trading activities**

Shop income	31,254
	<hr/>

<b>Total incoming resources</b>	135,314
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**EXPENDITURE**

**Other trading activities**

Purchases	1,478
Wages	52,221
Pensions	1,309
	<hr/>
	55,008

**Charitable activities**

Other operating leases	21,000
Rates and water	1,306
Insurance	8,645
Light and heat	34,147
Telephone	1,606
Postage and stationery	1,576
Advertising	196
	<hr/>
	68,476

**Support costs**

**Information technology**

Repairs and renewals	11,616
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**Human resources**

Software licences	1,791
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Alexandra Community Sports And Leisure  
Centre Ltd

Detailed Statement of Financial Activities  
for the Period 1 September 2022 to 31 December 2023

	£
<b>Human resources</b>	
<b>Other</b>	
Sundries	5,271
Fixtures and fittings	1,224
	<hr/>
	6,495
 <b>Governance costs</b>	
Accountancy and legal fees	4,232
	<hr/>
Total resources expended	147,618
	<hr/>
<b>Net expenditure</b>	(12,304)
	<hr/> <hr/>