

REPORT OF THE TRUSTEES AND
FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2024
FOR
EAST LEEDS COMMUNITY SPORTS CLUB

Walter Dawson & Son
Chartered Accountants
1 Valley Court
Canal Road
Bradford
West Yorkshire
BD1 4SP

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FOR THE YEAR ENDED 31 MARCH 2024

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EAST LEEDS COMMUNITY SPORTS CLUB

REPORT OF THE TRUSTEES **FOR THE YEAR ENDED 31 MARCH 2024**

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 year ended 31 March 2024. 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).

OBJECTIVES AND ACTIVITIES

Objectives and aims

To promote for the benefit of the inhabitants of East Leeds and the surrounding area the provision of facilities for recreation or other leisure time occupation of individuals who have need of such facilities by reason of their youth, age, infirmity or disability, financial hardship or social and economic circumstances or for the public at large in the interest of social welfare and with the object of improving the conditions of life of the said inhabitants.

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

07061271 (England and Wales)

Registered Charity number

1137140

Registered office

Walter Dawson & Son
1 Valley Court
Canal Road
Bradford
West Yorkshire
BD1 4SP

Trustees

Paul David Skinner Director (resigned 5.5.24)
Malcolm Waite
Rhonda Langton
Stephen Jones

Independent Examiner

Walter Dawson & Son
Chartered Accountants
1 Valley Court
Canal Road
Bradford
West Yorkshire
BD1 4SP

Approved by order of the board of trustees on 30 December 2024 and signed on its behalf by:

EAST LEEDS COMMUNITY SPORTS CLUB

REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 MARCH 2024

Rhonda Langton - Trustee

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF
EAST LEEDS COMMUNITY SPORTS CLUB

Independent examiner's report to the trustees of EAST LEEDS COMMUNITY SPORTS CLUB ('the Company')

I report to the charity trustees on my examination of the accounts of the Company for the year ended 31 March 2024.

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.

J R Hall

Walter Dawson & Son
Chartered Accountants
1 Valley Court
Canal Road
Bradford
West Yorkshire
BD1 4SP

30 December 2024

EAST LEEDS COMMUNITY SPORTS CLUB**STATEMENT OF FINANCIAL ACTIVITIES**
FOR THE YEAR ENDED 31 MARCH 2024

		Unrestricted fund £	Restricted fund £	2024 Total funds £	2023 Total funds £
	Notes				
INCOME AND ENDOWMENTS FROM					
Donations and legacies		101	-	101	90
Charitable activities					
Raffle		4,050	-	4,050	8,828
Investment income	2	20,326	-	20,326	16,730
Other income		4,560	-	4,560	4,630
Total		<u>29,037</u>	<u>-</u>	<u>29,037</u>	<u>30,278</u>
EXPENDITURE ON					
Charitable activities					
Raffle		5,203	-	5,203	4,678
Other		20,656	-	20,656	114,283
Total		<u>25,859</u>	<u>-</u>	<u>25,859</u>	<u>118,961</u>
NET INCOME/(EXPENDITURE)		3,178	-	3,178	(88,683)
RECONCILIATION OF FUNDS					
Total funds brought forward		59,974	-	59,974	148,657
TOTAL FUNDS CARRIED FORWARD		<u>63,152</u>	<u>-</u>	<u>63,152</u>	<u>59,974</u>

The notes form part of these financial statements

EAST LEEDS COMMUNITY SPORTS CLUB

BALANCE SHEET
31 MARCH 2024

	Notes	Unrestricted fund £	Restricted fund £	2024 Total funds £	2023 Total funds £
FIXED ASSETS					
Tangible assets	6	117,910	-	117,910	120,340
CURRENT ASSETS					
Debtors	7	11,914	-	11,914	1,438
Cash in hand		7,234	-	7,234	11,923
		<u>19,148</u>	<u>-</u>	<u>19,148</u>	<u>13,361</u>
CREDITORS					
Amounts falling due within one year	8	(19,517)	-	(19,517)	(13,950)
NET CURRENT ASSETS		<u>(369)</u>	<u>-</u>	<u>(369)</u>	<u>(589)</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		117,541	-	117,541	119,751
CREDITORS					
Amounts falling due after more than one year	9	(54,389)	-	(54,389)	(59,777)
NET ASSETS		<u>63,152</u>	<u>-</u>	<u>63,152</u>	<u>59,974</u>
FUNDS	11				
Unrestricted funds				63,152	59,974
TOTAL FUNDS				<u>63,152</u>	<u>59,974</u>

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 March 2024.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 March 2024 in accordance with Section 476 of the Companies Act 2006.

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.

The notes form part of these financial statements

EAST LEEDS COMMUNITY SPORTS CLUB

BALANCE SHEET - continued

31 MARCH 2024

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 30 December 2024 and were signed on its behalf by:

Rhonda Langton - 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.

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.

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.

EAST LEEDS COMMUNITY SPORTS CLUB

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MARCH 2024

2. INVESTMENT INCOME

	2024	2023
	£	£
Rental income	7,500	5,980
Facilities charge (Rugby club)	12,826	10,750
	<u>20,326</u>	<u>16,730</u>

3. NET INCOME/(EXPENDITURE)

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

	2024	2023
	£	£
Depreciation - owned assets	<u>2,430</u>	<u>2,800</u>

4. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 March 2024 nor for the year ended 31 March 2023.

TRUSTEES' EXPENSES

There were no trustees' expenses paid for the year ended 31 March 2024 nor for the year ended 31 March 2023.

5. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted fund £	Restricted fund £	Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies	90	-	90
Charitable activities			
Raffle	8,828	-	8,828
Investment income	16,730	-	16,730
Other income	4,630	-	4,630
Total	<u>30,278</u>	<u>-</u>	<u>30,278</u>
EXPENDITURE ON			
Charitable activities			
Raffle	4,678	-	4,678
Other	114,283	-	114,283
Total	<u>118,961</u>	<u>-</u>	<u>118,961</u>
NET INCOME/(EXPENDITURE)	(88,683)	-	(88,683)

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MARCH 2024

5. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES - continued

	Unrestricted fund £	Restricted fund £	Total funds £
RECONCILIATION OF FUNDS			
Total funds brought forward	148,657	-	148,657
	<hr/>	<hr/>	<hr/>
TOTAL FUNDS CARRIED FORWARD	<u>59,974</u>	<u>-</u>	<u>59,974</u>

6. TANGIBLE FIXED ASSETS

	Freehold property £	Fixtures and fittings £	Totals £
COST			
At 1 April 2023 and 31 March 2024	145,571	17,140	162,711
	<hr/>	<hr/>	<hr/>
DEPRECIATION			
At 1 April 2023	25,336	17,035	42,371
Charge for year	2,404	26	2,430
	<hr/>	<hr/>	<hr/>
At 31 March 2024	27,740	17,061	44,801
	<hr/>	<hr/>	<hr/>
NET BOOK VALUE			
At 31 March 2024	117,831	79	117,910
	<hr/>	<hr/>	<hr/>
At 31 March 2023	120,235	105	120,340
	<hr/>	<hr/>	<hr/>

7. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2024 £	2023 £
Other debtors	11,914	1,438
	<hr/>	<hr/>

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MARCH 2024

8. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2024	2023
	£	£
Other loans (see note 10)	9,643	9,393
Other creditors	8,954	3,675
Accrued expenses	920	882
	<u>19,517</u>	<u>13,950</u>

9. CREDITORS: AMOUNTS FALLING DUE AFTER MORE THAN ONE YEAR

	2024	2023
	£	£
Other loans (see note 10)	<u>54,389</u>	<u>59,777</u>

10. LOANS

An analysis of the maturity of loans is given below:

	2024	2023
	£	£
Amounts falling due within one year on demand:		
Other loans	<u>9,643</u>	<u>9,393</u>
Amounts falling due between two and five years:		
Other loans - 2-5 years	<u>39,034</u>	<u>37,650</u>
Amounts falling due in more than five years:		
Repayable by instalments:		
Other loans more 5yrs instal	15,355	22,127

11. MOVEMENT IN FUNDS

	At 1.4.23	Net movement in funds	At 31.3.24
	£	£	£
Unrestricted funds			
General fund	59,974	3,178	63,152
	<u>59,974</u>	<u>3,178</u>	<u>63,152</u>
TOTAL FUNDS	<u>59,974</u>	<u>3,178</u>	<u>63,152</u>

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MARCH 2024

11. MOVEMENT IN FUNDS - continued

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	29,037	(25,859)	3,178
	_____	_____	_____
TOTAL FUNDS	<u>29,037</u>	<u>(25,859)</u>	<u>3,178</u>

Comparatives for movement in funds

	At 1.4.22 £	Net movement in funds £	At 31.3.23 £
Unrestricted funds			
General fund	148,657	(88,683)	59,974
	_____	_____	_____
TOTAL FUNDS	<u>148,657</u>	<u>(88,683)</u>	<u>59,974</u>

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	30,278	(118,961)	(88,683)
	_____	_____	_____
TOTAL FUNDS	<u>30,278</u>	<u>(118,961)</u>	<u>(88,683)</u>

A current year 12 months and prior year 12 months combined position is as follows:

	At 1.4.22 £	Net movement in funds £	At 31.3.24 £
Unrestricted funds			
General fund	148,657	(85,505)	63,152
	_____	_____	_____
TOTAL FUNDS	<u>148,657</u>	<u>(85,505)</u>	<u>63,152</u>

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MARCH 2024

11. MOVEMENT IN FUNDS - continued

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	59,315	(144,820)	(85,505)
	_____	_____	_____
TOTAL FUNDS	<u>59,315</u>	<u>(144,820)</u>	<u>(85,505)</u>

12. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31 March 2024.

EAST LEEDS COMMUNITY SPORTS CLUB

DETAILED STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 MARCH 2024

	2024	2023
	£	£
INCOME AND ENDOWMENTS		
Donations and legacies		
Donations	101	90
Investment income		
Rental income	7,500	5,980
Facilities charge (Rugby club)	12,826	10,750
	<hr/>	<hr/>
	20,326	16,730
Charitable activities		
Raffle income	4,050	8,828
Other income		
Coronavirus business grant	-	2,800
Other income	4,560	1,830
	<hr/>	<hr/>
	4,560	4,630
Total incoming resources	<hr/>	<hr/>
	29,037	30,278
EXPENDITURE		
Charitable activities		
Raffle expenses	5,203	4,678
Other		
General rates	387	630
Water rates	-	629
Insurance	1,890	1,694
Bank loan interest	4,569	4,737
Depreciation	2,430	2,800
General expenses	10,460	196
Loan write off	-	102,727
	<hr/>	<hr/>
	19,736	113,413
Support costs		
Governance costs		
Accountancy fees	920	870
	<hr/>	<hr/>
Total resources expended	25,859	118,961
	<hr/>	<hr/>
Net income/(expenditure)	3,178	(88,683)
	<hr/>	<hr/>

This page does not form part of the statutory financial statements