

REPORT OF THE TRUSTEES AND
FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2025
FOR
EAST LEEDS COMMUNITY SPORTS CLUB

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

EAST LEEDS COMMUNITY SPORTS CLUB

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FOR THE YEAR ENDED 31 MARCH 2025

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EAST LEEDS COMMUNITY SPORTS CLUB

REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 MARCH 2025

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 2025. 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 21 July 2025 and signed on its behalf by:

EAST LEEDS COMMUNITY SPORTS CLUB

REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 MARCH 2025

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 2025.

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

21 July 2025

EAST LEEDS COMMUNITY SPORTS CLUB

STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 MARCH 2025

		Unrestricted fund £	Restricted fund £	2025 Total funds £	2024 Total funds £
	Notes				
INCOME AND ENDOWMENTS FROM					
Donations and legacies		50	-	50	101
Charitable activities					
Raffle		14,220	-	14,220	4,050
Investment income	2	10,600	-	10,600	20,326
Other income		372	-	372	4,560
Total		<u>25,242</u>	<u>-</u>	<u>25,242</u>	<u>29,037</u>
EXPENDITURE ON					
Charitable activities					
Raffle		6,614	-	6,614	5,203
Other		14,276	-	14,276	20,656
Total		<u>20,890</u>	<u>-</u>	<u>20,890</u>	<u>25,859</u>
NET INCOME		4,352	-	4,352	3,178
RECONCILIATION OF FUNDS					
Total funds brought forward		63,152	-	63,152	59,974
TOTAL FUNDS CARRIED FORWARD		<u><u>67,504</u></u>	<u><u>-</u></u>	<u><u>67,504</u></u>	<u><u>63,152</u></u>

The notes form part of these financial statements

EAST LEEDS COMMUNITY SPORTS CLUB

BALANCE SHEET
31 MARCH 2025

	Notes	Unrestricted fund £	Restricted fund £	2025 Total funds £	2024 Total funds £
FIXED ASSETS					
Tangible assets	6	115,533	-	115,533	117,910
CURRENT ASSETS					
Debtors	7	821	-	821	11,914
Cash in hand		11,599	-	11,599	7,234
		<u>12,420</u>	<u>-</u>	<u>12,420</u>	<u>19,148</u>
CREDITORS					
Amounts falling due within one year	8	(10,612)	-	(10,612)	(19,517)
		<u>1,808</u>	<u>-</u>	<u>1,808</u>	<u>(369)</u>
NET CURRENT ASSETS					
		1,808	-	1,808	(369)
TOTAL ASSETS LESS CURRENT LIABILITIES		117,341	-	117,341	117,541
CREDITORS					
Amounts falling due after more than one year	9	(49,837)	-	(49,837)	(54,389)
		<u>67,504</u>	<u>-</u>	<u>67,504</u>	<u>63,152</u>
NET ASSETS					
		67,504	-	67,504	63,152
FUNDS	11				
Unrestricted funds				67,504	63,152
TOTAL FUNDS				<u>67,504</u>	<u>63,152</u>

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 March 2025.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 March 2025 in accordance with Section 476 of the Companies Act 2006.

The trustees acknowledge their responsibilities for

- ensuring that the charitable company keeps accounting records that comply with Sections 386 and 387 of the Companies Act 2006 and
- 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 2025

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 21 July 2025 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.

The tangible fixed assets are depreciated on the following basis:

Freehold Property - 2% SL
Refurbishment Costs - 2% SL
Fixture and Fittings - 25% RB

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 2025

2. INVESTMENT INCOME

	2025	2024
	£	£
Rental income	6,000	7,500
Facilities charge (Rugby club)	4,600	12,826
	<u>10,600</u>	<u>20,326</u>

3. NET INCOME/(EXPENDITURE)

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

	2025	2024
	£	£
Depreciation - owned assets	<u>2,377</u>	<u>2,430</u>

4. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 March 2025 nor for the year ended 31 March 2024.

Trustees' expenses

There were no trustees' expenses paid for the year ended 31 March 2025 nor for the year ended 31 March 2024.

5. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted fund £	Restricted fund £	Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies	101	-	101
Charitable activities			
Raffle	4,050	-	4,050
Investment income	20,326	-	20,326
Other income	4,560	-	4,560
Total	<u>29,037</u>	<u>-</u>	<u>29,037</u>
EXPENDITURE ON			
Charitable activities			
Raffle	5,203	-	5,203
Other	20,656	-	20,656
Total	<u>25,859</u>	<u>-</u>	<u>25,859</u>
NET INCOME	3,178	-	3,178

EAST LEEDS COMMUNITY SPORTS CLUB

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MARCH 2025

5. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES - continued

	Unrestricted fund £	Restricted fund £	Total funds £
RECONCILIATION OF FUNDS			
Total funds brought forward	59,974	-	59,974
	<hr/>	<hr/>	<hr/>
TOTAL FUNDS CARRIED FORWARD	63,152	-	63,152
	<hr/>	<hr/>	<hr/>

6. TANGIBLE FIXED ASSETS

	Freehold property £	Fixtures and fittings £	Totals £
COST			
At 1 April 2024 and 31 March 2025	145,571	17,140	162,711
	<hr/>	<hr/>	<hr/>
DEPRECIATION			
At 1 April 2024	27,740	17,061	44,801
Charge for year	2,357	20	2,377
	<hr/>	<hr/>	<hr/>
At 31 March 2025	30,097	17,081	47,178
	<hr/>	<hr/>	<hr/>
NET BOOK VALUE			
At 31 March 2025	115,474	59	115,533
	<hr/>	<hr/>	<hr/>
At 31 March 2024	117,831	79	117,910
	<hr/>	<hr/>	<hr/>

7. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2025 £	2024 £
Other debtors	276	11,914
Prepayments and accrued income	545	-
	<hr/>	<hr/>
	821	11,914
	<hr/>	<hr/>

EAST LEEDS COMMUNITY SPORTS CLUB

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MARCH 2025

8. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2025	2024
	£	£
Other loans (see note 10)	9,646	9,643
Other creditors	-	8,954
Accrued expenses	966	920
	<u>10,612</u>	<u>19,517</u>

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

	2025	2024
	£	£
Other loans (see note 10)	<u>49,837</u>	<u>54,389</u>

10. LOANS

An analysis of the maturity of loans is given below:

	2025	2024
	£	£
Amounts falling due within one year on demand:		
Other loans	<u>9,646</u>	<u>9,643</u>
Amounts falling due between two and five years:		
Other loans - 2-5 years	<u>39,034</u>	<u>39,034</u>
Amounts falling due in more than five years:		
Repayable by instalments:		
Other loans more 5yrs instal	10,803	15,355

11. MOVEMENT IN FUNDS

	At 1.4.24	Net	At
	£	movement	31.3.25
		in funds	£
		£	
Unrestricted funds			
General fund	63,152	4,352	67,504
	<u>63,152</u>	<u>4,352</u>	<u>67,504</u>
TOTAL FUNDS			
	<u>63,152</u>	<u>4,352</u>	<u>67,504</u>

EAST LEEDS COMMUNITY SPORTS CLUB

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MARCH 2025

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	25,242	(20,890)	4,352
	<hr/>	<hr/>	<hr/>
TOTAL FUNDS	25,242	(20,890)	4,352
	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>

Comparatives for 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
	<hr/>	<hr/>	<hr/>
TOTAL FUNDS	59,974	3,178	63,152
	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>

Comparative 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
	<hr/>	<hr/>	<hr/>
TOTAL FUNDS	29,037	(25,859)	3,178
	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>

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

	At 1.4.23 £	Net movement in funds £	At 31.3.25 £
Unrestricted funds			
General fund	59,974	7,530	67,504
	<hr/>	<hr/>	<hr/>
TOTAL FUNDS	59,974	7,530	67,504
	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>

EAST LEEDS COMMUNITY SPORTS CLUB

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MARCH 2025

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	54,279	(46,749)	7,530
	<hr/>	<hr/>	<hr/>
TOTAL FUNDS	<u>54,279</u>	<u>(46,749)</u>	<u>7,530</u>

12. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31 March 2025.

EAST LEEDS COMMUNITY SPORTS CLUB

DETAILED STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 MARCH 2025

	2025	2024
	£	£
INCOME AND ENDOWMENTS		
Donations and legacies		
Donations	50	101
Investment income		
Rental income	6,000	7,500
Facilities charge (Rugby club)	4,600	12,826
	<hr/>	<hr/>
	10,600	20,326
Charitable activities		
Raffle income	14,220	4,050
Other income		
Other income	372	4,560
	<hr/>	<hr/>
Total incoming resources	25,242	29,037
EXPENDITURE		
Charitable activities		
Raffle expenses	5,595	5,203
Other		
General rates	796	387
Insurance	1,635	1,890
Bank loan interest	4,305	4,569
Depreciation	2,377	2,430
General expenses	5,163	10,460
	<hr/>	<hr/>
	14,276	19,736
Support costs		
Governance costs		
Accountancy fees	1,019	920
	<hr/>	<hr/>
Total resources expended	20,890	25,859
	<hr/>	<hr/>
Net income	4,352	3,178
	<hr/>	<hr/>

This page does not form part of the statutory financial statements