ADEL WAR MEMORIAL ASSOCIATION

England & Wales · Charity number 1161141

Details

Status	Registered
Legal form	Charitable company
Company number	09197946
Registered	2015-04-01
Register	View on the Charity Commission register

Contact

Address	Church Lane Adel Leeds LS16 8DE
Phone	01132930525
Email	MAIL@ADELCLUB.CO.UK
Website	www.adelclub.co.uk

Activities

Objects: THE PROVISION & MAINTENANCE OF A COMMUNITY CENTRE & PLAYING FIELDS FOR THE USE OF THE INHABITANTS OF ADEL & ITS NEIGHBOURHOOD & THE WIDER COMMUNITY WITHOUT DISTINCTION OF POLITICAL, RELIGIOUS OR OTHER OPINIONS, INCLUDING USE OF MEETINGS, LECTURES & CLASSES & FOR OTHER FORMS OF RECREATION & LEISURE-TIME OCCUPATION, WITH THE OBJECT OF IMPROVING OF LIFE FOR THE SAID INHABITANTS. THE LAND & BUILDINGS OWNED BY THE CHARITY SHALL BE HELD IN TRUST FOR THE PURPOSES OF THE SAID COMMUNITY CENTRE & PLAYING FIELDS.

Activities: Sport / recreation. General public / mankind. Provide buildings / facilities / open space.

Classification

- **How:** Provides Buildings/facilities/open Space
- **What:** Amateur Sport, Recreation
- **Who:** Other Defined Groups

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Geography

- Leeds City

Finances

Period end	Income	Expenditure	Assets	Employees
2025-09-30	£586,720	£497,262	£538,293	1
2024-09-30	£469,145	£452,352	-	-
2023-09-30	£436,326	£433,838	-	-
2022-09-30	£357,264	£335,532	-	-
2021-09-30	£259,538	£206,605	-	-

Trustees

Name	Role	Appointed
Benjamin Roberts		2026-03-25
Bridget Helen Petty		2019-02-27
DAVID PIKE		2025-03-25
Dr Patrick Anthony Coughlin		2025-03-25
GORDON KERR MURRAY		
Mike Inman		2020-02-26
Richard Anthony Handby		2024-02-27
STEPHEN MARK POWLEY		2013-01-28

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ADEL WAR MEMORIAL ASSOCIATION

England & Wales - Charity number 1161141

Accounts

Adel War Memorial Association

Charity number 1161141

A company limited by guarantee number 09197946

Annual Report and Financial Statements

for the year ended 30 September 2025

WYCAS
COMMUNITY ACCOUNTING
WEST YORKSHIRE

Adel War Memorial Association

Annual Report and Financial Statements

for the year ended 30 September 2025

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Prepared by West Yorkshire Community Accountancy Service CIO

Adel War Memorial Association

Trustees' report for the year ended 30 September 2025

Reference and administrative details of the charity, its trustees and advisors

The trustees during the financial year and up to and including the date the report was approved were:

Name	Position	Dates
Mike Inman	Chair	
Helen Murray	Chair	Resigned 27 May 2025
David Pike	Treasurer	Appointed 25 March 2025
Johanne Harrison	Secretary	Appointed 25 March 2025
Nathanial Wright		
Gordon Murray		Resigned 27 May 2025
Bridget Petty		
Mark Powley		
Wendy Allison		Resigned 27 May 2025
Jon Hodgson		Resigned 27 June 2025
Richard Handby		
Patrick Coughlin		Appointed 25 March 2025

Charity number	1161141	Registered in England and Wales
Company number	09197946	Registered in England and Wales

Registered and principal address
Church Lane
Adel
Leeds,
LS16 8DE

Bankers
Co-operative Bank plc
Nat West Bank plc

Independent examiner
Simon Bostrom FCIE
West Yorkshire Community Accountancy Service CIO
Stringer House
34 Lupton Street
Leeds
LS10 2QW

Structure, governance and management

The charity is a company limited by guarantee and was formed on 1 September 2014. It is governed by a memorandum and articles of association as amended by special resolution registered at companies house on 5 February 2015 and 10 October 2022. The liability of the members in the event of the company being wound up is limited to a sum not exceeding £10.

Method of recruitment and appointment of trustees

The trustees of the charity are also the directors for the purposes of company law and are appointed by the members at the AGM.

Adel War Memorial Association

Trustees' report (continued) for the year ended 30 September 2025

Objectives and activities

The charity's objects

The provision and maintenance of a community centre and playing fields for the use of the inhabitants of Adel and its neighbourhood and the wider community without distinction of political, religious or other opinions, including use of meetings, lectures and classes and for other forms of recreation and leisure-time occupation, with the object of improving of life for the said inhabitants. The land and buildings owned by the charity shall be held in trust for the purposes of the said community centre and playing fields.

The charity's main activities

The Charity's purpose is to provide and maintain a community centre and playing fields, for the use of the inhabitants of Adel and the surrounding area, its neighbourhood and wider community. This includes the use of the facilities for meetings, lectures, and classes for other forms of sport, recreation and leisure time activities, with the objective of improving the lives of the local community.

The land and buildings owned by the Charity shall be held under trust for the purposes of the said wider community.

The Charity currently has 12 different sporting sections, as well as a thriving social membership. Playing opportunities are available for members of all ages and sexes.

The Charity has the power to raise funds, buy, lease or hire property to maintain and equip the grounds and facilities, employ staff where necessary.

Public benefit statement

In setting our objectives and planning our activities our Trustees have given serious consideration to the Charity Commission's general guidance on public benefit.

Achievements and performance

Over the last year, the Charity has ensured that the grounds and facilities continue to be maintained and improved, in order to provide acceptable levels of playing and training facilities. The outdoor grounds have been maintained to a high standard for the benefit of the football, cricket, archery, softball and bowls sections. The astro pitch is being used throughout the week by the hockey section, but also rented to external users such as Leeds Beckett University so that the pitch fund required for the next targeted replacement of the astro playing surface is at the required target level by 2030.

The indoor facilities have seen improvements through replacement of ageing boilers, the completion of the outdoor decking area and repairs to the building as and when required.

As a result of this, we have seen increased membership across some sections, but especially with our social membership who benefit from the bar facilities, the regular quiz nights and live televised sporting events.

Plans for future periods

The Board are in the process of creating a five year strategy plan to share with members. In the immediate term, there is a requirement to carry out a refurbishment of the bar area and this has seen fundraising and grant applications help cover the costs. Due to the growing membership of our outdoor sections and activities, the changing room facilities are in need of expansion, and planning permission has been provided to add a changing block by the astro pitch.

A review of all buildings is being carried out so that we can anticipate future problems and plan for them, as opposed to reacting to when things break down.

Longer term, a review of the parking facilities will be required.

Financial review

The net income for the year was £89,458, including net income of £65,505 on unrestricted funds and net income of £23,953 on restricted funds after transfers.

Reserves policy

The charity's total funds were £538,293, of which £105,713 relates to restricted funds. Within the remaining funds, £129,695 was the value of unrestricted tangible fixed assets. This leaves a balance of £302,885 as the free reserves.

The designated funds are those funds relating to the various sporting sections of the charity along with the all weather pitch account.

The charity does not have a reserves policy but the trustees are in the process of forming one.

Adel War Memorial Association

Trustees' report (continued) for the year ended 30 September 2025

Statement of trustees' responsibilities

The trustees (who are also the directors for the purposes of company law) are responsible for preparing the Trustees report and the financial statements in accordance with the applicable law and UK Accounting Standards.

Company law requires the trustees to prepare financial accounts for each financial year which give a true and fair view of the state of affairs of the charitable company and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for the year. In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable UK accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements;
- prepare the accounts on a going concern basis unless it is inappropriate to presume that the charitable company will continue in operation.

The trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charitable company and to enable them to ensure that the financial accounts comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

This report has been prepared in accordance with the Statement of Recommended Practice: Accounting and Reporting by Charities (Charities SORP (FRS102)), and in accordance with the special provisions of the Companies Act 2006 relating to small companies.

Approved by the board of trustees on ..... 17 MARCH 2026

Signed: ..... (Trustee)

Name: DAVID PIKE

Adel War Memorial Association

Independent examiner's report to the trustees of Adel War Memorial Association

I report to the charity trustees on my examination of the accounts of the charitable company for the year ended 30 September 2025, which are set out on pages 7 to 17.

Responsibilities and basis of report
As the charity's trustees of the charitable 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 charitable 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 ('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
Since the charitable company's gross income exceeded £250,000 your examiner must be a fellow of a body listed in section 145 of the 2011 Act.

I confirm that I am qualified to undertake the examination because I am a fellow of ACIE which is one of the listed bodies.

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

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.

Signed: ..... Name: Simon Bostrom FCIE

19/03/2026

West Yorkshire Community Accountancy Service CIO
Stringer House
34 Lupton Street
Leeds
LS10 2QW

Adel War Memorial Association

Statement of Financial Activities

(including summary income and expenditure account)

for the year ended 30 September 2025

	Notes	2025 Unrestricted funds £	2025 Restricted funds £	2025 Total funds £	2024 Total funds £
Income from:					
Donations and legacies	(2)	6,758	65,810	72,568	17,925
Charitable activities	(3)	350,469	-	350,469	317,719
Other trading activities	(4)	160,835	-	160,835	131,247
Bank interest		2,848	-	2,848	2,254
Total income		520,910	65,810	586,720	469,145
Expenditure on:					
Charitable activities	(5)	445,480	51,782	497,262	452,352
Total expenditure		445,480	51,782	497,262	452,352
Net income / (expenditure)		75,430	14,028	89,458	16,793
Transfers between funds		(9,925)	9,925	-	-
Net movement in funds		65,505	23,953	89,458	16,793
Fund balances brought forward		367,075	81,760	448,835	432,042
Fund balances carried forward	(6)	432,580	105,713	538,293	448,835

All incoming resources and resources expended derive from continuing activities.

Adel War Memorial Association

Balance sheet

as at 30 September 2025

		2025 Unrestricted £	2025 Restricted £	2025 Total £	2024 Total £
Fixed assets					
Tangible assets	(7)	129,695	89,008	218,703	222,931
Total fixed assets		129,695	89,008	218,703	222,931
Current assets					
Stock		4,385	-	4,385	5,132
Debtors and prepayments	(8)	23,646	4,336	27,982	13,202
Cash at bank and in hand	(9)	377,185	12,369	389,554	319,728
Total current assets		405,216	16,705	421,921	338,062
Current liabilities: amounts falling due within one year					
Creditors and accruals	(10)	102,331	-	102,331	110,597
Total current liabilities		102,331	-	102,331	110,597
Net current assets / (liabilities)		302,885	16,705	319,590	227,465
Total assets less current liabilities		432,580	105,713	538,293	450,396
Creditors: amounts falling due after one year	(11)	-	-	-	1,561
Net assets		432,580	105,713	538,293	448,835
Funds					
Unrestricted funds					
General unrestricted funds		22,864	-	22,864	19,150
Designated funds	(12)	409,716	-	409,716	347,925
Unrestricted funds		432,580	-	432,580	367,075
Restricted funds		-	105,713	105,713	81,760
Total funds		432,580	105,713	538,293	448,835

For the year ending 30 September 2025 the charitable company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

The members have not required the charitable company to obtain an audit of its accounts for the year in question in accordance with section 476. The trustees (who are also the directors for the purposes of company law) acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.

These accounts have been prepared in accordance with the provisions applicable to companies subject to the small companies' regime and with FRS 102 (effective January 2019).

The financial statements were approved by the board of trustees on ..... 17 MARCH 2026

Signed: ..... (Trustee)

Name: DAVID PIKE

Adel War Memorial Association

Statement of cash flows

for the year ended 30 September 2025

	2025	2024
	£	£
Cash flows from operating activities:		
Net cash provided by (used in) operating activities	101,448	66,092
Cash flows from investing activities:		
Bank interest	2,848	2,254
Purchase of tangible fixed assets (excluding donated assets)	(32,340)	-
Net cash provided by (used in) investing activities	(29,492)	2,254
Cash flows from financing activities:		
Repayments on borrowing	(2,130)	(2,130)
Cash inflows from new borrowing	-	-
Net cash provided by (used in) financing activities	(2,130)	(2,130)
Change in cash and cash equivalents in the reporting period	69,826	66,216
Cash and cash equivalents at the beginning of the reporting period	319,728	253,512
Cash and cash equivalents at the end of the reporting period	389,554	319,728

Reconciliation of net movement in funds to net cash flow from operating activities	2025	2024
	£	£
Net movement in funds for the reporting period (as per the statement of financial activities)	89,458	16,793
Adjustments for:		
Depreciation charges	36,568	33,337
Bank interest	(2,848)	(2,254)
(Increase) / decrease in stock	747	3,837
(Increase) / decrease in debtors	(14,780)	943
Increase / (decrease) in creditors	(7,697)	13,436
Net cash provided by (used in) operating activities	101,448	66,092

Analysis of cash and cash equivalents	2025	2024
	£	£
Cash in hand	264	307
Notice deposits (less than 30 days)	389,290	319,421
Total cash and cash equivalents	389,554	319,728

	Start of year	Cashflows	End of year
Cash	319,728	69,826	389,554
Loans falling due within one year	(2,081)	500	(1,581)
Loans falling due after more than one year	(1,561)	1,561	-
Total	316,086	71,887	387,973

Adel War Memorial Association

Notes to the accounts

for the year ended 30 September 2025

1 Accounting policies

Basis of accounting

These accounts have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant note(s) to these accounts. The financial statements have been prepared in accordance with the Statement of Recommended Practice: Accounting and Reporting by 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) and with the Charities Act 2011.

The charity constitutes a public benefit entity as defined by FRS 102.
There has been no change to the accounting policies since last year.
No changes have been made to the accounts for previous years.

Going concern

The trustees are satisfied that there are no material uncertainties about the charity's ability to continue.

Incoming resources

All incoming resources are included in the Statement of Financial Activities (SOFA) when the charity becomes entitled to the resources, if it is more likely than not that the trustees will receive the resources and the monetary value can be measured with sufficient reliability.

Grants and donations

Grants and donations are only included in the SOFA when the charity has unconditional entitlement to the resources.
Where grants are related to performance and specific deliverables, they are accounted for as the charity earns the right to consideration by its performance.

Expenditure and liabilities

Expenditure is recognised on an accrual basis as a liability is incurred. Liabilities are recognised where it is more likely than not that there is a legal or constructive obligation committing the charity to pay out the resources and the amount of the obligation can be measured with reasonable certainty.

Taxation

As a charity the organisation benefits from rates relief and is generally exempt from income tax and capital gains tax but not from VAT. Irrecoverable VAT is included in the cost of those items to which it relates.

Tangible fixed assets

Tangible fixed assets costing more than £500 are capitalised and included at cost including any incidental expenses of acquisition. Gifted assets are shown at the value to the charity on receipt.
Depreciation is provided on all tangible fixed assets at rates calculated to write off the cost on a straight line basis over their expected useful economic lives as follows:
Freehold land: nil
Freehold buildings: over 20 years
All weather pitch: over 10 years
Fixtures and fittings: over 10 years
Car park and tennis courts: over 10 years

Adel War Memorial Association

Notes to the accounts

for the year ended 30 September 2025

1 Accounting policies continued

Pensions

The charity operates a defined contribution scheme for the benefit of its employees. The costs of contributions are recognised in the year they are payable.

Fund accounting

Unrestricted funds are available for use at the discretion of the trustees in furtherance of the general objectives of the charity.

Designated funds are unrestricted funds earmarked by the trustees for particular purposes.

Restricted funds are subjected to restrictions on their expenditure imposed by the donor or through the terms of an appeal.

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

Leases

Rents under operating leases are charged on a straight line basis over the lease term or to an earlier date if the lease can be determined without financial penalty.

2 Donations and legacies

	2025 Total funds £	2024 Total funds £
Leeds City Council (LCC)	29,824	-
Npower	8,000	-
Barclays Community Football	-	500
Big Bash donations	-	2,470
HCRDF	-	7,193
The Football Association	-	350
Yorkshre Tennis	-	1,000
Legacies	10,100	-
Donation from Adel Sports and Social Club	5,500	-
Other donations and gift aid	19,144	6,412
	72,568	17,925

3 Charitable activities income

	2025 Total funds £	2024 Total funds £
Association subscriptions	60,916	53,582
Section's subscriptions	205,301	172,358
Section's other income	71,222	82,894
Sponsorships	13,030	8,885
	350,469	317,719

4 Other trading activities

	2025 Total funds £	2024 Total funds £
Section's fundraising	44,363	44,283
Lettings	92,472	62,964
Rental income	24,000	24,000
	160,835	131,247

5 Charitable activities expenditure

	Activities undertaken directly £	Support costs £	2025 Total cost £	2024 Total cost £
Charitable activities	493,360	3,902	497,262	452,352
	493,360	3,902	497,262	452,352

5a Support costs

	2025 Total funds £	2024 Total funds £
Accountancy and independent examination	2,400	2,400
IT costs	1,305	380
AGM costs	197	103
	3,902	2,883

Adel War Memorial Association

Notes to the accounts continued

for the year ended 30 September 2025

6 Restricted funds	Balance b/f	Incoming	Outgoing	Transfers	Balance c/f
	£	£	£	£	£
Changing rooms	51,754	-	8,746	-	43,008
Kitchen	3,640	-	520	-	3,120
Bowls pavilion fund	15,894	-	2,120	-	13,774
Booming backhands fund	874	-	225	-	649
Hockey section donations	2,405	2,124	4,529	-	-
HCRDF	7,193	-	7,193	-	-
LCC AWMA	-	2,240	2,240	-	-
LCC Hockey	-	20,000	20,000	-	-
Archery donations	-	83	83	-	-
Cricket donations	-	103	103	-	-
Drama donations	-	26,459	3,234	9,925	33,150
Tennis donations	-	12,012	-	-	12,012
Bowls donations	-	86	86	-	-
Football donations	-	2,703	2,703	-	-
	81,760	65,810	51,782	9,925	105,713

Fund name	Purpose of restriction
Changing rooms	Towards the financing of the changing rooms (The balance is the net book value of the asset only, and the outgoing is the annual depreciation).
Kitchen	Towards the kitchen refurbishment costs (The balance is the net book value of the asset only, and the outgoing is the annual depreciation).
Bowls pavilion fund	Donations towards building a new Bowls pavilion (The balance is the net book value of the asset only, and the outgoing is the annual depreciation).
Booming backhands fund	Funds donated to be used to support potentially vulnerable schoolchildren to access free tennis coaching.
Hockey section donations	Towards new changing rooms by the hockey pitch for the use of hockey players.
HCRDF	The project aims to provide new changing rooms by the hockey pitch for the use of hockey players.
LCC AWMA	Towards the cost of repairing the boundary fence between the AWMA grounds and the adjacent private property.
LCC Hockey	Towards the cost of surveys and design work for the planning application required to support the development of new changing facilities adjacent to the hockey pitch.
Archery donations	Towards archery section activities.
Cricket donations	Towards cricket section activities.
Drama donations	Towards drama section activities. The balance includes the net book value of fixed assets £29,106.
Tennis donations	Towards tennis section activities.
Bowls donations	Towards bowls section activities.
Football donations	Towards football section activities.

Adel War Memorial Association

Notes to the accounts continued

for the year ended 30 September 2025

7 Tangible assets

	Freehold land and buildings	Pitch, car park and courts	Fixtures, fittings and equipment	Total
Cost	£	£	£	£
At 1 October 2024	497,807	361,030	299,405	1,158,242
Additions	-	-	32,340	32,340
At 30 September 2025	497,807	361,030	331,745	1,190,582
Depreciation				
At 1 October 2024	414,974	326,128	194,209	935,311
Charge for year	9,113	8,727	18,728	36,568
At 30 September 2025	424,087	334,855	212,937	971,879
Net book value				
At 30 September 2025	73,720	26,175	118,808	218,703
At 30 September 2024	82,833	34,902	105,196	222,931

8 Debtors and prepayments

	2025	2024
	£	£
Debtors	5,034	9,069
Amounts owed by subsidiary company	7,027	-
Prepayments	10,397	4,026
Accrued income	4,467	-
Other debtors	1,057	107
	27,982	13,202

9 Cash at bank and in hand

	2025	2024
	£	£
Main bank and cash	115,033	55,404
Sections bank and cash	274,521	264,324
	389,554	319,728

10 Creditors and accruals

	2025	2024
	£	£
Bank loans and overdrafts	1,581	2,081
Creditors	13,243	13,605
Accruals	2,400	2,400
Fees paid in advance	82,791	90,192
Taxation and social security	2,292	2,191
Other creditors	24	128
	102,331	110,597

11 Creditors: amounts falling due after one year

	2025	2024
	£	£
Bank loans	-	1,561
	-	1,561

Adel War Memorial Association
Notes to the accounts continued
for the year ended 30 September 2025

12 Designated funds

	Balance b/f	Movement	Balance c/f
	£	£	£
Sports sections cash funds	264,324	10,197	274,521
All weather pitch	83,601	51,594	135,195
	347,925	61,791	409,716

13 Staff costs and numbers

	2025	2024
	£	£
Gross salaries	42,067	39,409
Social security costs	3,531	2,731
Pensions	681	669
	46,279	42,809

The average number of employees during the year was 3, being an average of 1.4 full time equivalent (2024: 3, 1.4 FTE). There were no employees with emoluments above £60,000.

Defined contribution pension scheme

	2025	2024
	£	£
Costs of the scheme to the charity for the year	681	669
Amount of any contributions outstanding at the year end	-	-
Amount of any contributions prepaid at the year end	-	-

14 Related party transactions

Trustee expenses
No trustee received any expenses during this year or the previous year.

Trustee remuneration and benefits
No trustee received any remuneration or benefit during this or the previous year.

Other related party transactions
All members of The Adel War Memorial Association hold 1 Ordinary share each in Adel Sports and Social Club Limited (registered society number 28437R).

The charity charged rent of £24,000 (2024 - £24,000) for the use of the bar and lounge areas during the year.
Adel Sports and Social Club Limited has made a donation under its covenant of £5,500 to the charity (2024 - £nil).

15 Operating leases

Expected future minimum lease payments over the remaining life of the lease, analysed into the period in which the commitment falls due:	2025	2024
	£	£
Within one year	1,400	1,000
In the second to fifth years inclusive	3,701	-
Over five years from the balance sheet date	-	-
	5,101	1,000

Adel War Memorial Association

Notes to the accounts continued

for the year ended 30 September 2025

16 Natural classification of charitable expenditure	2025 Unrestricted funds £	2025 Restricted funds £	2025 Total funds £	2024 Total funds £
Employment costs	46,279	-	46,279	42,809
Rates	1,826	-	1,826	761
Utilities	36,290	-	36,290	47,281
Insurance	4,392	-	4,392	6,359
Repairs, maintenance and renewals	74,681	33,962	108,643	51,825
Printing, postage and stationery	229	-	229	341
Cleaning and waste disposal	30,422	-	30,422	31,362
Advertising and publicity	900	-	900	500
Independent examination	2,400	-	2,400	2,400
Licences	1,962	-	1,962	785
Costs of activities	222,730	3,200	225,930	223,332
Bank charges	337	-	337	170
Bank interest payable	68	-	68	702
Depreciation	21,948	14,620	36,568	33,337
Other administrative expenditure	1,016	-	1,016	578
Funding returned	-	-	-	9,810
	445,480	51,782	497,262	452,352

Adel War Memorial Association

Statement of Financial Activities including comparatives for all funds (including summary income and expenditure account) for the year ended 30 September 2025

	2025 Unrestricted funds £	2024 Unrestricted funds £	2025 Restricted funds £	2024 Restricted funds £	2025 Total funds £	2024 Total funds £
Income						
Donations and legacies	6,758	4,007	65,810	13,918	72,568	17,925
Charitable activities	350,469	317,719	-	-	350,469	317,719
Other trading activities	160,835	131,247	-	-	160,835	131,247
Bank interest	2,848	2,254	-	-	2,848	2,254
Total income	520,910	455,227	65,810	13,918	586,720	469,145
Expenditure						
Charitable activities	445,480	447,141	51,782	5,211	497,262	452,352
Total expenditure	445,480	447,141	51,782	5,211	497,262	452,352
Net income / (expenditure)	75,430	8,086	14,028	8,707	89,458	16,793
Transfers between funds	(9,925)	-	9,925	-	-	-
Net movement in funds	65,505	8,086	23,953	8,707	89,458	16,793
Fund balances brought forward	367,075	358,989	81,760	73,053	448,835	432,042
Fund balances carried forward	432,580	367,075	105,713	81,760	538,293	448,835

ADEL WAR MEMORIAL ASSOCIATION

England & Wales - Charity number 1161141

Accounts

Adel War Memorial Association

Charity number 1161141

A company limited by guarantee number 09197946

Annual Report and Financial Statements

for the year ended 30 September 2024

WYCAS
COMMUNITY ACCOUNTING
WEST YORKSHIRE

Adel War Memorial Association

Annual Report and Financial Statements

for the year ended 30 September 2024

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Prepared by West Yorkshire Community Accountancy Service CIO

Adel War Memorial Association

Trustees' report for the year ended 30 September 2024

Reference and administrative details of the charity, its trustees and advisors

The trustees during the financial year and up to and including the date the report was approved were:

Name	Position	Dates
Helen Murray	Chair	
David Pike	Treasurer	Resigned 27 February 2024
Nathanial Wright	Secretary	
Gordon Murray		
Bernard Riley		Resigned 27 February 2024
Steve Ridgway		Resigned 16 April 2024
Nick Beeson		Resigned 16 April 2024
Bridget Petty		
Mark Powley		
Wendy Allison		
Mike Inman		
Darren Clarkson		Resigned 20 August 2024
Jon Hodgson		
Richard Handby		Appointed 27 February 2024

Charity number	1161141	Registered in England and Wales
Company number	09197946	Registered in England and Wales

Registered and principal address
Church Lane
Adel
Leeds,
LS16 8DE

Bankers
Co-operative Bank plc
Nat West Bank plc

Independent examiner
Simon Bostrom FCIE
West Yorkshire Community Accountancy Service CIO
Stringer House
34 Lupton Street
Leeds
LS10 2QW

Structure, governance and management

The charity is a company limited by guarantee and was formed on 1 September 2014. It is governed by a memorandum and articles of association as amended by special resolution registered at companies house on 5 February 2015 and 10 October 2022. The liability of the members in the event of the company being wound up is limited to a sum not exceeding £10.

Method of recruitment and appointment of trustees

The trustees of the charity are also the directors for the purposes of company law and are appointed by the members at the AGM.

Adel War Memorial Association

Trustees' report (continued) for the year ended 30 September 2024

Objectives and activities

The charity's objects

The provision and maintenance of a community centre and playing fields for the use of the inhabitants of Adel and its neighbourhood and the wider community without distinction of political, religious or other opinions, including use of meetings, lectures and classes and for other forms of recreation and leisure-time occupation, with the object of improving of life for the said inhabitants. The land and buildings owned by the charity shall be held in trust for the purposes of the said community centre and playing fields.

The charity's main activities

The charity's main activities are the provision of sports and social facilities.

Public benefit statement

In setting our objectives and planning our activities our Trustees have given serious consideration to the Charity Commission's general guidance on public benefit.

Achievements and performance

The community centre and sports sections of the charity continue to provide social and sports facilities for the residents of Adel and the surrounding area. It completed the refurbishment of the Decking and the replacement of the Scorebox. It has concentrated on building up a reserves fund. It also has various other projects being considered for the forthcoming year.

Financial review

The net income for the year was £16,793, including net income of £8,086 on unrestricted funds and net income of £8,707 on restricted funds.

Reserves policy

The charity's free reserves, excluding fixed assets, at the year end were £145,705.

The designated funds are those funds relating to the various sporting sections of the charity along with the all weather pitch account.

The charity does not have a reserves policy but the trustees are in the process of forming one.

Statement of trustees' responsibilities

The trustees (who are also the directors for the purposes of company law) are responsible for preparing the Trustees report and the financial statements in accordance with the applicable law and UK Accounting Standards.

Company law requires the trustees to prepare financial accounts for each financial year which give a true and fair view of the state of affairs of the charitable company and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for the year. In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable UK accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements;
- prepare the accounts on a going concern basis unless it is inappropriate to presume that the charitable company will continue in operation.

The trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charitable company and to enable them to ensure that the financial accounts comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

This report has been prepared in accordance with the Statement of Recommended Practice: Accounting and Reporting by Charities (Charities SORP (FRS102)), and in accordance with the special provisions of the Companies Act 2006 relating to small companies.

Approved by the board of trustees on 26th March 2025.

Signed: ..... (Trustee)

Name: Helen Murray.

Adel War Memorial Association

Independent examiner's report to the trustees of Adel War Memorial Association

I report to the charity trustees on my examination of the accounts of the charitable company for the year ended 30 September 2024, which are set out on pages 6 to 14.

Responsibilities and basis of report
As the charity's trustees of the charitable 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 charitable 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 ('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
Since the charitable company's gross income exceeded £250,000 your examiner must be a fellow of a body listed in section 145 of the 2011 Act.

I confirm that I am qualified to undertake the examination because I am a fellow of ACIE which is one of the listed bodies.

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

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.

Signed: ..... Name: Simon Bostrom FCIE

31/03/2025

West Yorkshire Community Accountancy Service CIO
Stringer House
34 Lupton Street
Leeds
LS10 2QW

Adel War Memorial Association

Statement of Financial Activities

(including summary income and expenditure account)

for the year ended 30 September 2024

	Notes	2024 Unrestricted funds £	2024 Restricted funds £	2024 Total funds £	2023 Total funds £
Income from:					
Grants and donations	(2)	4,007	13,918	17,925	31,823
Association subscriptions		53,582	-	53,582	55,017
Section's subscriptions		172,358	-	172,358	143,943
Section's fundraising		44,283	-	44,283	37,455
Section's other income		82,894	-	82,894	67,004
Lettings		62,964	-	62,964	54,959
Rental income		24,000	-	24,000	30,000
Sponsorships		8,885	-	8,885	15,562
Interest income		2,254	-	2,254	563
Total income		455,227	13,918	469,145	436,326
Expenditure on:					
Employment costs	(3)	42,809	-	42,809	39,212
Rates		761	-	761	773
Utilities		47,281	-	47,281	37,599
Insurance		6,359	-	6,359	3,621
Repairs, maintenance and renewals		49,355	2,470	51,825	72,768
Printing, postage and stationery		341	-	341	178
Cleaning and waste disposal		31,362	-	31,362	27,844
Advertising and publicity		500	-	500	554
Independent examination		2,400	-	2,400	2,400
Licences		785	-	785	1,433
Costs of activities		220,591	2,741	223,332	186,928
Bank charges		170	-	170	2,797
Bank interest payable		702	-	702	1,664
Depreciation		33,337	-	33,337	54,139
Other administrative expenditure		578	-	578	1,928
Funding returned		9,810	-	9,810	-
Total expenditure		447,141	5,211	452,352	433,838
Net income / (expenditure)		8,086	8,707	16,793	2,488
Fund balances brought forward		358,989	73,053	432,042	429,554
Fund balances carried forward	(4)	367,075	81,760	448,835	432,042

All incoming resources and resources expended derive from continuing activities.

Adel War Memorial Association

Balance sheet

as at 30 September 2024

		2024 Unrestricted £	2024 Restricted £	2024 Total £	2023 Total £
Fixed assets					
Tangible assets	(5)	222,931	-	222,931	256,268
Investments	(6)	-	-	-	
Total fixed assets		222,931	-	222,931	256,268
Current assets					
Stock		5,132	-	5,132	8,969
Debtors and prepayments	(7)	13,202	-	13,202	14,145
Cash at bank and in hand	(8)	237,968	81,760	319,728	253,512
Total current assets		256,302	81,760	338,062	276,626
Current liabilities: amounts falling due within one year					
Creditors and accruals	(9)	110,597	-	110,597	96,706
Total current liabilities		110,597	-	110,597	96,706
Net current assets / (liabilities)		145,705	81,760	227,465	179,920
Total assets less current liabilities		368,636	81,760	450,396	436,188
Creditors: amounts falling due after one year	(10)	1,561	-	1,561	4,146
Net assets		367,075	81,760	448,835	432,042
Funds					
Unrestricted funds					
General unrestricted funds		19,150	-	19,150	190,270
Designated funds	(11)	347,925	-	347,925	168,719
Unrestricted funds		367,075	-	367,075	358,989
Restricted funds		-	81,760	81,760	73,053
Total funds		367,075	81,760	448,835	432,042

For the year ending 30 September 2024 the charitable company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

The members have not required the charitable company to obtain an audit of its accounts for the year in question in accordance with section 476. The trustees (who are also the directors for the purposes of company law) acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.

These accounts have been prepared in accordance with the provisions applicable to companies subject to the small companies' regime and with FRS 102 (effective January 2019).

The financial statements were approved by the board of trustees on 25th March 2025

Signed: ..... (Trustee)

Name: Helen Murray

Adel War Memorial Association

Notes to the accounts

for the year ended 30 September 2024

1 Accounting policies

Basis of accounting

These accounts have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant note(s) to these accounts. The financial statements have been prepared in accordance with the Statement of Recommended Practice: Accounting and Reporting by 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) and with the Charities Act 2011.

The charity constitutes a public benefit entity as defined by FRS 102.
There has been no change to the accounting policies since last year.
No changes have been made to the accounts for previous years.

Going concern

The trustees are satisfied that there are no material uncertainties about the charity's ability to continue.

Incoming resources

All incoming resources are included in the Statement of Financial Activities (SOFA) when the charity becomes entitled to the resources, if it is more likely than not that the trustees will receive the resources and the monetary value can be measured with sufficient reliability.

Grants and donations

Grants and donations are only included in the SOFA when the charity has unconditional entitlement to the resources.
Where grants are related to performance and specific deliverables, they are accounted for as the charity earns the right to consideration by its performance.

Expenditure and liabilities

Expenditure is recognised on an accrual basis as a liability is incurred. Liabilities are recognised where it is more likely than not that there is a legal or constructive obligation committing the charity to pay out the resources and the amount of the obligation can be measured with reasonable certainty.

Taxation

As a charity the organisation benefits from rates relief and is generally exempt from income tax and capital gains tax but not from VAT. Irrecoverable VAT is included in the cost of those items to which it relates.

Tangible fixed assets

Tangible fixed assets costing more than £500 are capitalised and included at cost including any incidental expenses of acquisition. Gifted assets are shown at the value to the charity on receipt.
Depreciation is provided on all tangible fixed assets at rates calculated to write off the cost on a straight line basis over their expected useful economic lives as follows:
Freehold land: nil
Freehold buildings: over 20 years
All weather pitch: over 10 years
Fixtures and fittings: over 10 years
Car park and tennis courts: over 10 years

1 Accounting policies continued

Pensions

The charity operates a defined contribution scheme for the benefit of its employees. The costs of contributions are recognised in the year they are payable.

Fund accounting

Unrestricted funds are available for use at the discretion of the trustees in furtherance of the general objectives of the charity.

Designated funds are unrestricted funds earmarked by the trustees for particular purposes.

Restricted funds are subjected to restrictions on their expenditure imposed by the donor or through the terms of an appeal.

Endowment funds represent those assets which must be held permanently by the charity, principally investments. Income arising on the endowment funds can be used in accordance with the objects of the charity and is included as unrestricted income unless restrictions have been imposed by the donor. Any capital gains or losses arising on the investments form part of the fund. Investment management charges and legal advice relating to the fund are charged against the fund.

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

Leases

Rents under operating leases are charged on a straight line basis over the lease term or to an earlier date if the lease can be determined without financial penalty.

Adel War Memorial Association

Notes to the accounts continued

for the year ended 30 September 2024

2 Grants and donations

	2024 Unrestricted funds £	2024 Restricted funds £	2024 Total funds £	2023 Total funds £
Barclays Community Football	-	500	500	-
Big Bash donations	-	2,470	2,470	-
HCRDF	-	7,193	7,193	-
The Football Association	-	350	350	-
Yorkshre Tennis	-	1,000	1,000	-
Leeds City Council (LCC)	-	-	-	5,000
West Yorkshire Combined Authority (WYCA)	-	-	-	5,000
Sections donations	-	-	-	11,769
Adel Sports and Social Club Limited	-	-	-	3,000
Other donations and gift aid	4,007	2,405	6,412	7,054
	4,007	13,918	17,925	31,823

3 Staff costs and numbers

	2024 £	2023 £
Gross salaries	39,409	36,280
Social security costs	2,731	2,341
Pensions	669	591
	42,809	39,212

The average number of employees during the year was 3, being an average of 1.3 full time equivalent (2023: 3, 1.3 FTE). There were no employees with emoluments above £60,000.

Defined contribution pension scheme

	2024 £	2023 £
Costs of the scheme to the charity for the year	669	591
Amount of any contributions outstanding at the year end		-
Amount of any contributions prepaid at the year end		-

4 Restricted funds

	Balance b/f £	Incoming £	Outgoing £	Transfers £	Balance c/f £
Changing rooms	51,754	-	-	-	51,754
Kitchen	3,640	-	-	-	3,640
Bowls pavilion fund	15,894	-	-	-	15,894
Blooming backhands fund	1,765	-	891	-	874
Yorkshre Tennis	-	1,000	1,000	-	-
Big Bash fundraising appeal	-	2,470	2,470	-	-
HCRDF	-	7,193	-	-	7,193
Hockey section donations	-	2,405	-	-	2,405
The Football Association	-	350	350	-	-
Barclays Community Football	-	500	500	-	-
	73,053	13,918	5,211	-	81,760

4 Restricted funds - continued

Fund name	Purpose of restriction
Changing rooms	Towards the financing of the changing rooms (The balance is the net book value of the asset only, and the outgoing is the annual depreciation).
Kitchen	Towards the kitchen refurbishment costs (The balance is the net book value of the asset only, and the outgoing is the annual depreciation).
Bowls pavilion fund	Donations towards building a new Bowls pavilion (The balance is the net book value of the asset only, and the outgoing is the annual depreciation).
Blooming backhands fund	Funds donated to be used to support potentially vulnerable schoolchildren to access free tennis coaching.
Yorkshre Tennis	Towards blooming backhands tennis opportunities for children in receipt of pupil premium status.
Big Bash fundraising appeal	Appeal for funds towards cricket pitch improvements.
HCRDF	The project aims to provide new changing rooms by the hockey pitch for the use of hockey players.
Hockey section donations	Towards new changing rooms by the hockey pitch for the use of hockey players.
The Football Association	To cover expenses clubs incur in participating in the FA Sunday Cup.
Barclays Community Football	To provide funding to set up our Saturday 5th team expenditure.

5 Tangible assets

	Freehold land and buildings	Pitch, car park and courts	Fixtures, fittings and equipment	Total
Cost	£	£	£	£
At 1 October 2023	497,807	361,030	299,405	1,158,242
Additions	-	-	-	-
At 30 September 2024	497,807	361,030	299,405	1,158,242
Depreciation				
At 1 October 2023	405,858	317,401	178,715	901,974
Depn reversed re. disposals	-	-	-	-
Charge for year	9,116	8,727	15,494	33,337
At 30 September 2024	414,974	326,128	194,209	935,311
Net book value				
At 30 September 2024	82,833	34,902	105,196	222,931
At 30 September 2023	91,949	43,629	120,690	256,268

7 Debtors and prepayments

	2024	2023
	£	£
Debtors	9,069	8,587
Prepayments	4,026	5,333
Other debtors	107	225
	13,202	14,145

Adel War Memorial Association

Notes to the accounts continued

for the year ended 30 September 2024

8 Cash at bank and in hand

	2024	2023
	£	£
Main bank and cash	55,404	57,568
Sections bank and cash	264,324	195,944
	319,728	253,512

9 Creditors and accruals

	2024	2023
	£	£
Bank loans	2,081	1,508
Creditors	13,605	14,358
Amounts owed to subsidiary company	-	105
Accruals	2,400	2,400
Fees paid in advance	90,192	76,158
Taxation and social security	2,191	2,058
Other creditors	128	119
	110,597	96,706

10 Creditors: amounts falling due after one year

	2024	2023
	£	£
Bank loans	1,561	4,146
	1,561	4,146

11 Designated funds

	Balance b/f	Net movement	Transfers	Balance c/f
	£	£	£	£
Sports sections cash funds	195,944	68,380	-	264,324
All weather pitch	15,234	-	68,367	83,601
	211,178	68,380	68,367	347,925

12 Related party transactions

Trustee expenses
No trustee received any expenses during this year or the previous year.

Trustee remuneration and benefits
No trustee received any remuneration or benefit during this or the previous year.

Other related party transactions
All members of The Adel War Memorial Association hold 1 Ordinary share each in Adel Sports and Social Club Limited (registered society number 28437R).

The charity charged rent of £24,000 (2023 - £30,000) for the use of the bar and lounge areas during the year.

Adel Sports and Social Club Limited made no donation to the charity this year (2023 - £3,000).

13 Operating leases

Expected future minimum lease payments over the remaining life of the lease, analysed into the period in which the commitment falls due:	2024	2023
	£	£
Within one year	1,000	1,000
In the second to fifth years inclusive	-	1,000
Over five years from the balance sheet date	-	-
	1,000	2,000

Adel War Memorial Association

Statement of Financial Activities including comparatives for all funds (including summary income and expenditure account) for the year ended 30 September 2024

	2024 Unrestricted funds £	2023 Unrestricted funds £	2024 Restricted funds £	2023 Restricted funds £	2024 Total funds £	2023 Total funds £
Income						
Grants and donations	4,007	21,823	13,918	10,000	17,925	31,823
Association subscriptions	53,582	55,017	-	-	53,582	55,017
Section's subscriptions	172,358	143,943	-	-	172,358	143,943
Section's fundraising	44,283	37,455	-	-	44,283	37,455
Section's other income	82,894	67,004	-	-	82,894	67,004
Lettings	62,964	54,959	-	-	62,964	54,959
Rental income	24,000	30,000	-	-	24,000	30,000
Sponsorships	8,885	15,562	-	-	8,885	15,562
Other income	-	-	-	-	-	-
Interest income	2,254	563	-	-	2,254	563
Total income	455,227	426,326	13,918	10,000	469,145	436,326
Expenditure						
Employment costs	42,809	39,212	-	-	42,809	39,212
Rates	761	773	-	-	761	773
Utilities	47,281	37,599	-	-	47,281	37,599
Insurance	6,359	3,621	-	-	6,359	3,621
Repairs, maintenance and renewals	49,355	72,768	2,470	-	51,825	72,768
Printing, postage and stationery	341	178	-	-	341	178
Cleaning and waste disposal	31,362	27,844	-	-	31,362	27,844
Advertising and publicity	500	554	-	-	500	554
Independent examination	2,400	2,400	-	-	2,400	2,400
Licences	785	1,433	-	-	785	1,433
Costs of activities	220,591	186,928	2,741	-	223,332	186,928
Bank charges	170	2,797	-	-	170	2,797
Bank interest payable	702	1,664	-	-	702	1,664
Depreciation	33,337	46,340	-	7,799	33,337	54,139
Other administrative expenditure	578	1,928	-	-	578	1,928
Funding returned	9,810	-	-		9,810	-
Total expenditure	447,141	426,039	5,211	7,799	452,352	433,838
Net income / (expenditure)	8,086	287	8,707	2,201	16,793	2,488
Transfers between funds	-	10,000	-	(10,000)	-	-
Net movement in funds	8,086	10,287	8,707	(7,799)	16,793	2,488
Fund balances brought forward	358,989	348,702	73,053	80,852	432,042	429,554
Fund balances carried forward	367,075	358,989	81,760	73,053	448,835	432,042

ADEL WAR MEMORIAL ASSOCIATION

England & Wales - Charity number 1161141

Accounts

Adel War Memorial Association

Charity number 1161141

A company limited by guarantee number 09197946

Annual Report and Financial Statements

for the year ended 30 September 2023

WYCAS
COMMUNITY ACCOUNTING
WEST YORKSHIRE

Adel War Memorial Association

Annual Report and Financial Statements

for the year ended 30 September 2023

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Prepared by West Yorkshire Community Accountancy Service CIO

Adel War Memorial Association

Trustees' report for the year ended 30 September 2023

Reference and administrative details of the charity, its trustees and advisors

The trustees during the financial year and up to and including the date the report was approved were:

Name	Position	Dates
Helen Murray	Chair	
David Pike	Treasurer	
Nathanial Wright	Secretary	
Gordon Murray		
Bernard Riley		
Steve Ridgway		
Nick Beeson		
Bridget Petty		
Mark Powley		
Wendy Allison		
Mike Inman		
Darren Clarkson		
Jon Hodgson		

Charity number	1161141	Registered in England and Wales
Company number	09197946	Registered in England and Wales

Registered and principal address
Church Lane
Adel
Leeds,
LS16 8DE

Bankers
Co-operative Bank plc
Nat West Bank plc

Independent examiner
Simon Bostrom FCIE
West Yorkshire Community Accountancy Service CIO
Stringer House
34 Lupton Street
Leeds
LS10 2QW

Structure, governance and management

The charity is a company limited by guarantee and was formed on 1 September 2014. It is governed by a memorandum and articles of association as amended by special resolution registered at companies house on 5 February 2015 and 10 October 2022. The liability of the members in the event of the company being wound up is limited to a sum not exceeding £10.

Method of recruitment and appointment of trustees

The trustees of the charity are also the directors for the purposes of company law and are appointed by the members at the AGM.

Adel War Memorial Association

Trustees' report (continued) for the year ended 30 September 2023

Objectives and activities

The charity's objects

The provision and maintenance of a community centre and playing fields for the use of the inhabitants of Adel and its neighbourhood and the wider community without distinction of political, religious or other opinions, including use of meetings, lectures and classes and for other forms of recreation and leisure-time occupation, with the object of improving of life for the said inhabitants. The land and buildings owned by the charity shall be held in trust for the purposes of the said community centre and playing fields.

The charity's main activities

The charity's main activities are the provision of sports and social facilities.

Public benefit statement

In setting our objectives and planning our activities our Trustees have given serious consideration to the Charity Commission's general guidance on public benefit.

Achievements and performance

During the year the Board took the initiative to replace the tired and worn out Decking. This started with a project to obtain a grant from Leeds City Council of £5k the overall project was completed successfully at a cost of £15,147. There have also been projects to install solar panels which also involved a grant this has enabled the AWMA to lower the electricity cost by being able to produce our own electricity. Sections also undertook projects to replace the old Scoreboard for the Cricket and Squash took the decision to replace the courts flooring both with Board approval.

Financial review

The net income for the year was £2,488, including net income of £10,287 on unrestricted funds and net expenditure of £7,799 on restricted funds.

Reserves policy

The designated funds are those funds relating to the various sporting sections of the charity along with the all weather pitch account.

The charity does not have a reserves policy but the trustees are in the process of forming one.

The charity's free reserves, excluding fixed assets, at the year end were £178,155.

Statement of trustees' responsibilities

The trustees (who are also the directors for the purposes of company law) are responsible for preparing the Trustees report and the financial statements in accordance with the applicable law and UK Accounting Standards.

Company law requires the trustees to prepare financial accounts for each financial year which give a true and fair view of the state of affairs of the charitable company and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for the year. In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable UK accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements;
- prepare the accounts on a going concern basis unless it is inappropriate to presume that the charitable company will continue in operation.

The trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charitable company and to enable them to ensure that the financial accounts comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

This report has been prepared in accordance with the Statement of Recommended Practice: Accounting and Reporting by Charities (Charities SORP (FRS102)), and in accordance with the special provisions of the Companies Act 2006 relating to small companies.

Approved by the board of trustees on 27/02/2024

Signed: ..... (Trustee)

Name: N WRIGHT

Adel War Memorial Association

Independent examiner's report to the trustees of Adel War Memorial Association

I report to the charity trustees on my examination of the accounts of the charitable company for the year ended 30 September 2023, which are set out on pages 6 to 13.

Responsibilities and basis of report
As the charity's trustees of the charitable 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 charitable 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 ('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
Since the charitable company's gross income exceeded £250,000 your examiner must be a fellow of a body listed in section 145 of the 2011 Act.

I confirm that I am qualified to undertake the examination because I am a fellow of ACIE which is one of the listed bodies.

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

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.

Signed: ..... Name: Simon Bostrom FCIE

07/03/2024

West Yorkshire Community Accountancy Service CIO
Stringer House
34 Lupton Street
Leeds
LS10 2QW

Adel War Memorial Association

Statement of Financial Activities

(including summary income and expenditure account)

for the year ended 30 September 2023

	Notes	2023 Unrestricted funds £	2023 Restricted funds £	2023 Total funds £	2022 Total funds £
Income from:					
Grants and donations	(2)	21,823	10,000	31,823	14,979
Association subscriptions		55,017	-	55,017	48,372
Section's subscriptions		143,943	-	143,943	107,916
Section's fundraising		37,455	-	37,455	31,732
Section's other income		67,004	-	67,004	73,702
Lettings		54,959	-	54,959	59,014
Rental income		30,000	-	30,000	12,750
Sponsorships		15,562	-	15,562	10,175
Other income		-	-	-	580
Interest income		563	-	563	705
Total income		426,326	10,000	436,326	359,925
Expenditure on:					
Employment costs	(3)	39,212	-	39,212	34,851
Rates		773	-	773	1,344
Utilities		37,599	-	37,599	31,938
Insurance		3,621	-	3,621	5,045
Repairs, maintenance and renewals		72,768	-	72,768	40,351
Printing, postage and stationery		178	-	178	1,261
Cleaning and waste disposal		27,844	-	27,844	22,353
Advertising and publicity		554	-	554	285
Independent examination		2,400	-	2,400	2,400
Licences		1,433	-	1,433	596
Costs of activities		186,928	-	186,928	148,357
Bank charges		2,797	-	2,797	2,137
Bank interest payable		1,664	-	1,664	1,452
Depreciation		46,340	7,799	54,139	51,867
Other administrative expenditure		1,928	-	1,928	1,759
Total expenditure		426,039	7,799	433,838	345,996
Net income / (expenditure)		287	2,201	2,488	13,929
Fund balances brought forward		348,702	80,852	429,554	415,625
Fund balances carried forward	(4)	358,989	73,053	432,042	429,554

All incoming resources and resources expended derive from continuing activities.

Adel War Memorial Association

Balance sheet

as at 30 September 2023

		2023 Unrestricted £	2023 Restricted £	2023 Total £	2022 Total £
Fixed assets					
Tangible assets	(5)	184,980	71,288	256,268	258,466
Total fixed assets		184,980	71,288	256,268	258,466
Current assets					
Stock		8,969	-	8,969	5,241
Debtors and prepayments	(6)	14,145	-	14,145	24,414
Cash at bank and in hand	(7)	251,747	1,765	253,512	256,476
Total current assets		274,861	1,765	276,626	286,131
Current liabilities: amounts falling due within one year					
Creditors and accruals	(8)	96,706	-	96,706	75,917
Total current liabilities		96,706	-	96,706	75,917
Net current assets / (liabilities)		178,155	1,765	179,920	210,214
Total assets less current liabilities		363,135	73,053	436,188	468,680
Creditors: amounts falling due after one year	(9)	4,146	-	4,146	39,126
Net assets		358,989	73,053	432,042	429,554
Funds					
Unrestricted funds					
General unrestricted funds		190,270	-	190,270	348,702
Designated funds	(10)	168,719	-	168,719	-
Unrestricted funds		358,989	-	358,989	348,702
Restricted funds		-	73,053	73,053	80,852
Total funds		358,989	73,053	432,042	429,554

For the year ending 30 September 2023 the charitable company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

The members have not required the charitable company to obtain an audit of its accounts for the year in question in accordance with section 476. The trustees (who are also the directors for the purposes of company law) acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.

These accounts have been prepared in accordance with the provisions applicable to companies subject to the small companies' regime and with FRS 102 (effective January 2019).

The financial statements were approved by the board of trustees on 27-2-2024.

Signed: ..... (Trustee)

Name: HELEN MURRAY

Adel War Memorial Association

Notes to the accounts

for the year ended 30 September 2023

1 Accounting policies

Basis of accounting

These accounts have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant note(s) to these accounts. The financial statements have been prepared in accordance with the Statement of Recommended Practice: Accounting and Reporting by 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) and with the Charities Act 2011.

The charity constitutes a public benefit entity as defined by FRS 102.
There has been no change to the accounting policies since last year.
No changes have been made to the accounts for previous years.

Going concern

The trustees are satisfied that there are no material uncertainties about the charity's ability to continue.

Incoming resources

All incoming resources are included in the Statement of Financial Activities (SOFA) when the charity becomes entitled to the resources, if it is more likely than not that the trustees will receive the resources and the monetary value can be measured with sufficient reliability.

Grants and donations

Grants and donations are only included in the SOFA when the charity has unconditional entitlement to the resources.
Where grants are related to performance and specific deliverables, they are accounted for as the charity earns the right to consideration by its performance.

Expenditure and liabilities

Expenditure is recognised on an accrual basis as a liability is incurred. Liabilities are recognised where it is more likely than not that there is a legal or constructive obligation committing the charity to pay out the resources and the amount of the obligation can be measured with reasonable certainty.

Taxation

As a charity the organisation benefits from rates relief and is generally exempt from income tax and capital gains tax but not from VAT. Irrecoverable VAT is included in the cost of those items to which it relates.

Tangible fixed assets

Tangible fixed assets costing more than £500 are capitalised and included at cost including any incidental expenses of acquisition. Gifted assets are shown at the value to the charity on receipt.
Depreciation is provided on all tangible fixed assets at rates calculated to write off the cost on a straight line basis over their expected useful economic lives as follows:
Freehold land: nil
Freehold buildings: over 20 years
All weather pitch: over 10 years
Fixtures and fittings: over 10 years
Car park and tennis courts: over 10 years

1 Accounting policies continued

Pensions
The charity operates a defined contribution scheme for the benefit of its employees. The costs of contributions are recognised in the year they are payable.

Fund accounting
Unrestricted funds are available for use at the discretion of the trustees in furtherance of the general objectives of the charity.

Designated funds are unrestricted funds earmarked by the trustees for particular purposes.

Restricted funds are subjected to restrictions on their expenditure imposed by the donor or through the terms of an appeal.

Endowment funds represent those assets which must be held permanently by the charity, principally investments. Income arising on the endowment funds can be used in accordance with the objects of the charity and is included as unrestricted income unless restrictions have been imposed by the donor. Any capital gains or losses arising on the investments form part of the fund. Investment management charges and legal advice relating to the fund are charged against the fund.

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

Leases
Rents under operating leases are charged on a straight line basis over the lease term or to an earlier date if the lease can be determined without financial penalty.

Adel War Memorial Association

Notes to the accounts continued

for the year ended 30 September 2023

2 Grants and donations

	2023 Unrestricted funds	2023 Restricted funds	2023 Total funds	2022 Total funds
	£	£	£	£
Leeds City Council (LCC)	-	5,000	5,000	6,661
West Yorkshire Combined Authority (WYCA)	-	5,000	5,000	-
Sections donations	11,769	-	11,769	6,727
Adel Sports and Social Club Limited	3,000	-	3,000	-
Other donations and gift aid	7,054	-	7,054	1,591
	21,823	10,000	31,823	14,979

3 Staff costs and numbers

	2023	2022
	£	£
Gross salaries	36,280	32,319
Social security costs	2,341	2,029
Pensions	591	503
	39,212	34,851

The average number of employees during the year was 3, being an average of 1.3 full time equivalent (2022: 2.2, 1.3 FTE). There were no employees with emoluments above £60,000.

Defined contribution pension scheme

	2023	2022
	£	£
Costs of the scheme to the charity for the year	591	503
Amount of any contributions outstanding at the year end		104

4 Restricted funds

	Balance b/f	Incoming	Outgoing	Transfers	Balance c/f
	£	£	£	£	£
Floodlights	2,106	-	2,106	-	-
Changing rooms	56,127	-	4,373	-	51,754
Kitchen	3,900	-	260	-	3,640
Bowls pavilion fund	16,954	-	1,060	-	15,894
Blooming backhands fund	1,765	-	-	-	1,765
WYCA Solar panels	-	5,000	-	(5,000)	-
LCC Decking	-	5,000	-	(5,000)	-
	80,852	10,000	7,799	(10,000)	73,053

Fund name	Purpose of restriction
Floodlights	Towards the financing of the floodlights (The balance is the net book value of the asset only, and the outgoing is the annual depreciation).
Changing rooms	Towards the financing of the changing rooms (The balance is the net book value of the asset only, and the outgoing is the annual depreciation).
Kitchen	Towards the kitchen refurbishment costs (The balance is the net book value of the asset only, and the outgoing is the annual depreciation).
Bowls pavilion fund	Donations towards building a new Bowls pavilion (The balance is the net book value of the asset only, and the outgoing is the annual depreciation).
Blooming backhands fund	Funds donated to be used to support potentially vulnerable schoolchildren to access free tennis coaching.
WYCA Solar panels	Towards solar panels. The transfer relates to the fixed asset purchases for the general purposes of the charity.
LCC Decking	Towards decking installation. The transfer relates to the fixed asset purchases for the general purposes of the charity.

Adel War Memorial Association

Notes to the accounts continued

for the year ended 30 September 2023

5 Tangible assets	Freehold land and	Pitch, car park and	Fixtures, fittings and	Total
Cost	£	£	£	£
At 1 October 2022	497,807	361,030	247,464	1,106,301
Additions	-	-	51,941	51,941
At 30 September 2023	497,807	361,030	299,405	1,158,242
Depreciation				
At 1 October 2022	396,742	288,242	162,851	847,835
Charge for year	9,116	29,159	15,864	54,139
At 30 September 2023	405,858	317,401	178,715	901,974
Net book value				
At 30 September 2023	91,949	43,629	120,690	256,268
At 30 September 2022	101,065	72,788	84,613	258,466

6 Debtors and prepayments	2023	2022
	£	£
Debtors	8,587	2,521
Amounts owed by subsidiary company	-	10,920
Prepayments	5,333	10,768
Other debtors	225	205
	14,145	24,414

7 Cash at bank and in hand	2023	2022
	£	£
Main bank and cash	57,568	60,281
Sections bank and cash	195,944	196,195
	253,512	256,476

8 Creditors and accruals	2023	2022
	£	£
Bank loans	1,508	3,968
Creditors	14,358	20,230
Amounts owed to subsidiary company	105	524
Accruals	2,400	2,400
Fees paid in advance	76,158	47,233
Taxation and social security	2,058	1,458
Other creditors	119	104
	96,706	75,917

9 Creditors: amounts falling due after one year

	2023	2022
	£	£
Bank loans	4,146	39,126
	4,146	39,126

10 Designated funds

	Balance b/f	Incoming	Outgoing	Transfers	Balance c/f
	£	£	£	£	£
Sports sections	153,485	-	-	-	153,485
All weather pitch	15,234	-	-	-	15,234
	168,719	-	-	-	168,719

11 Related party transactions

Trustee expenses
No trustee received any expenses during this year or the previous year.

Trustee remuneration and benefits
No trustee received any remuneration or benefit during this or the previous year.

Other related party transactions
All members of The Adel War Memorial Association hold 1 Ordinary share each in Adel Sports and Social Club Limited (registered society number 28437R).

The charity charged rent of £30,000 (2022 - £12,750) for the use of the bar and lounge areas during the year.
A donation of £3,000 was received from Adel Sports and Social Club Limited donation was made to the charity this year (2022 - £nil).

12 Operating leases

Expected future minimum lease payments over the remaining life of the lease, analysed into the period in which the commitment falls due:	2023	2022
	£	£
Within one year	1,000	4,132
In the second to fifth years inclusive	1,000	2,000
Over five years from the balance sheet date	-	-
	2,000	6,132

Adel War Memorial Association

Statement of Financial Activities including comparatives for all funds (including summary income and expenditure account)

for the year ended 30 September 2023

	2023 Unrestricted funds £	2022 Unrestricted funds £	2023 Restricted funds £	2022 Restricted funds £	2023 Total funds £	2022 Total funds £
Income						
Grants and donations	21,823	12,318	10,000	2,661	31,823	14,979
Association subscriptions	55,017	48,372	-	-	55,017	48,372
Section's subscriptions	143,943	107,916	-	-	143,943	107,916
Section's fundraising	37,455	31,732	-	-	37,455	31,732
Section's other income	67,004	73,702	-	-	67,004	73,702
Lettings	54,959	59,014	-	-	54,959	59,014
Rental income	30,000	12,750	-	-	30,000	12,750
Sponsorships	15,562	10,175	-	-	15,562	10,175
Other income	-	580	-	-	-	580
Interest income	563	705	-	-	563	705
Total income	426,326	357,264	10,000	2,661	436,326	359,925
Expenditure						
Employment costs	39,212	34,851	-	-	39,212	34,851
Rates	773	1,344	-	-	773	1,344
Utilities	37,599	31,938	-	-	37,599	31,938
Insurance	3,621	5,045	-	-	3,621	5,045
Repairs, maintenance and renewals	72,768	37,690	-	2,661	72,768	40,351
Printing, postage and stationery	178	1,261	-	-	178	1,261
Cleaning and waste disposal	27,844	22,353	-	-	27,844	22,353
Advertising and publicity	554	285	-	-	554	285
Independent examination	2,400	2,400	-	-	2,400	2,400
Licences	1,433	596	-	-	1,433	596
Costs of activities	186,928	148,357	-	-	186,928	148,357
Bank charges	2,797	2,137	-	-	2,797	2,137
Bank interest payable	1,664	1,452	-	-	1,664	1,452
Depreciation	46,340	44,064	7,799	7,803	54,139	51,867
Other administrative expenditure	1,928	1,759	-	-	1,928	1,759
Total expenditure	426,039	335,532	7,799	10,464	433,838	345,996
Net income / (expenditure)	287	21,732	2,201	(7,803)	2,488	13,929
Fund balances brought forward	348,702	326,970	80,852	88,655	429,554	415,625
Fund balances carried forward	358,989	348,702	73,053	80,852	432,042	429,554

ADEL WAR MEMORIAL ASSOCIATION

England & Wales - Charity number 1161141

Accounts

Adel War Memorial Association

Charity number 1161141

A company limited by guarantee number 09197946

Annual Report and Financial Statements

for the year ended 30 September 2022

West Yorkshire Community Accounting Service

Adel War Memorial Association

Annual Report and Financial Statements

for the year ended 30 September 2022

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Prepared by West Yorkshire Community Accountancy Service CIO

Adel War Memorial Association

Trustees' report for the year ended 30 September 2022

Reference and administrative details of the charity, its trustees and advisors

The trustees during the financial year and up to and including the date the report was approved were:

Name	Position	Dates
Helen Murray	Chair	
David Pike	Treasurer	
Nathanial Wright	Secretary	
Mark Mcfarlane		Resigned September 2022
Gordon Murray		
Bernard Riley		
Les Tugwell		Resigned March 2022
Steve Ridgway		
Darren Needham		Resigned March 2022
Nick Beeson		
Nicky Oakley		Resigned October 2022
Bridget Petty		Appointed March 2022
Mark Powley		Appointed March 2022
Wendy Allison		Appointed September 2022
Mike Inman		Appointed September 2022
Darren Clarkson		Appointed September 2022
Jon Hodgson		Appointed September 2022

Charity number	1161141	Registered in England and Wales
Company number	09197946	Registered in England and Wales

Registered and principal address
Church Lane
Adel
Leeds,
LS16 8DE

Bankers
Co-operative Bank plc
Nat West Bank plc

Independent examiner
Simon Bostrom FCIE
West Yorkshire Community Accountancy Service CIO
Stringer House
34 Lupton Street
Leeds
LS10 2QW

Structure, governance and management

The charity is a company limited by guarantee and was formed on 1 September 2014. It is governed by a memorandum and articles of association as amended by special resolution registered at companies house on 5 February 2015 and 10 October 2022. The liability of the members in the event of the company being wound up is limited to a sum not exceeding £10.

Method of recruitment and appointment of trustees

The trustees of the charity are also the directors for the purposes of company law and are appointed by the members at the AGM.

Adel War Memorial Association

Trustees' report (continued) for the year ended 30 September 2022

Objectives and activities

The charity's objects

The provision and maintenance of a community centre and playing fields for the use of the inhabitants of Adel and its neighbourhood and the wider community without distinction of political, religious or other opinions, including use of meetings, lectures and classes and for other forms of recreation and leisure-time occupation, with the object of improving of life for the said inhabitants. The land and buildings owned by the charity shall be held in trust for the purposes of the said community centre and playing fields.

The charity's main activities

The charity's main activities are the provision of sports and social facilities.

Public benefit statement

In setting our objectives and planning our activities our Trustees have given serious consideration to the Charity Commission's general guidance on public benefit.

Achievements and performance

"During the year, numerous Council and Executive Committee meetings took place to consider the overarching constitution of the charity (AWMA) and modernise the Articles of Association so they were more reflective of how AWMA was run and in accordance with the relevant legislation appropriate for AWMA.

This culminated in an Extraordinary General Meeting being held on 27th September 2022 where members of AWMA were asked to consider and vote on resolutions relating to

1. The adoption of revised Articles of Association for the Company
2. The election of Directors to the Company pursuant to the proposed Articles.

Both resolutions were passed by the membership and new Articles of Association implemented with effect from 27th September 2022 together with a revised Board of Directors to manage the Charity's activities.

Financial review

The net income for the year was £13,929, including net income of £21,732 on unrestricted funds and net expenditure of £7,803 on restricted funds after transfers.

Reserves policy

The charity's free reserves, excluding fixed assets, at the year end were £208,449.
The designated funds are those funds relating to the various sporting sections of the charity along with the all weather pitch account.
The charity does not have a reserves policy but the trustees are in the process of forming one.

Statement of trustees' responsibilities

The trustees (who are also the directors for the purposes of company law) are responsible for preparing the Trustees report and the financial statements in accordance with the applicable law and UK Accounting Standards.

Company law requires the trustees to prepare financial accounts for each financial year which give a true and fair view of the state of affairs of the charitable company and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for the year. In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable UK accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements;
- prepare the accounts on a going concern basis unless it is inappropriate to presume that the charitable company will continue in operation.

The trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charitable company and to enable them to ensure that the financial accounts comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

This report has been prepared in accordance with the Statement of Recommended Practice: Accounting and Reporting by Charities (Charities SORP (FRS102)), and in accordance with the special provisions of the Companies Act 2006 relating to small companies.

Approved by the board of trustees on 1-3-2023.

Signed: ..... (Trustee)

Name: Helen Murray.

Adel War Memorial Association

Independent examiner's report to the trustees of Adel War Memorial Association

I report to the charity trustees on my examination of the accounts of the charitable company for the year ended 30 September 2022, which are set out on pages 6 to 13.

Responsibilities and basis of report

As the charity's trustees of the charitable 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 charitable 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 ('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

Since the charitable company's gross income exceeded £250,000 your examiner must be a fellow of a body listed in section 145 of the 2011 Act.

I confirm that I am qualified to undertake the examination because I am a fellow of ACIE which is one of the listed bodies.

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

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.

Signed: ..... Name: Simon Bostrom FCIE

13 March 2023

West Yorkshire Community Accountancy Service CIO
Stringer House
34 Lupton Street
Leeds
LS10 2QW

Adel War Memorial Association

Statement of Financial Activities

(including summary income and expenditure account)

for the year ended 30 September 2022

	Notes	2022 Unrestricted funds £	2022 Restricted funds £	2022 Total funds £	2021 Total funds £
Income from:					
Grants and donations	(2)	12,318	2,661	14,979	48,528
Association subscriptions		48,372	-	48,372	40,734
Section's subscriptions		107,916	-	107,916	83,249
Section's fundraising		31,732	-	31,732	16,407
Section's other income		73,702	-	73,702	44,498
Lettings		59,014	-	59,014	16,756
Rental income		12,750	-	12,750	12,000
Sponsorships		10,175	-	10,175	9,081
Other income		580	-	580	1
Interest income		705	-	705	81
Total income		357,264	2,661	359,925	271,335
Expenditure on:					
Employment costs	(3)	34,851	-	34,851	30,689
Rates		1,344	-	1,344	686
Utilities		31,938	-	31,938	17,693
Insurance		5,045	-	5,045	5,873
Repairs, maintenance and renewals		37,690	2,661	40,351	47,732
Printing, postage and stationery		1,261	-	1,261	51
Cleaning and waste disposal		22,353	-	22,353	13,547
Advertising and publicity		285	-	285	65
Independent examination		2,400	-	2,400	2,400
Licences		596	-	596	314
Costs of activities		148,357	-	148,357	54,503
Bank charges		2,137	-	2,137	2,283
Bank interest payable		1,452	-	1,452	1,198
Depreciation		44,064	7,803	51,867	48,579
Other administrative expenditure		1,759	-	1,759	1,427
Total expenditure		335,532	10,464	345,996	227,040
Net income / (expenditure)		21,732	(7,803)	13,929	44,295
Fund balances brought forward		326,970	88,655	415,625	371,330
Fund balances carried forward	(4)	348,702	80,852	429,554	415,625

All incoming resources and resources expended derive from continuing activities.

Adel War Memorial Association

Balance sheet

as at 30 September 2022

		2022 Unrestricted £	2022 Restricted £	2022 Total £	2021 Total £
Fixed assets					
Tangible assets	(5)	179,379	79,087	258,466	241,146
Total fixed assets		179,379	79,087	258,466	241,146
Current assets					
Stock		5,241	-	5,241	1,925
Debtors and prepayments	(6)	24,414	-	24,414	28,881
Cash at bank and in hand	(7)	254,711	1,765	256,476	239,724
Total current assets		284,366	1,765	286,131	270,530
Current liabilities: amounts falling due within one year					
Creditors and accruals	(8)	75,917	-	75,917	48,342
Total current liabilities		75,917	-	75,917	48,342
Net current assets / (liabilities)		208,449	1,765	210,214	222,188
Total assets less current liabilities		387,828	80,852	468,680	463,334
Creditors: amounts falling due after one year	(9)	39,126	-	39,126	47,709
Net assets		348,702	80,852	429,554	415,625
Funds					
Unrestricted funds		348,702	-	348,702	326,970
Restricted funds		-	80,852	80,852	88,655
Total funds		348,702	80,852	429,554	415,625

For the year ending 30 September 2022 the charitable company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

The members have not required the charitable company to obtain an audit of its accounts for the year in question in accordance with section 476. The trustees (who also the directors for the purposes of company law) acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.

These accounts have been prepared in accordance with the provisions applicable to companies subject to the small companies' regime and with FRS 102 (effective January 2019).

The financial statements were approved by the board of trustees on ...1-3-2023.....

Signed: ..... (Trustee)

Name: ...Helen Murray.....

Adel War Memorial Association

Notes to the accounts

for the year ended 30 September 2022

1 Accounting policies

Basis of accounting

These accounts have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant note(s) to these accounts. The financial statements have been prepared in accordance with the Statement of Recommended Practice: Accounting and Reporting by 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) and with the Charities Act 2011.

The charity constitutes a public benefit entity as defined by FRS 102.
There has been no change to the accounting policies since last year.
No changes have been made to the accounts for previous years.

Going concern

The trustees are satisfied that there are no material uncertainties about the charity's ability to continue.

Incoming resources

All incoming resources are included in the Statement of Financial Activities (SOFA) when the charity becomes entitled to the resources, it is more likely than not that the trustees will receive the resources and the monetary value can be measured with sufficient reliability.

Grants and donations

Grants and donations are only included in the SOFA when the charity has unconditional entitlement to the resources.
Where grants are related to performance and specific deliverables, they are accounted for as the charity earns the right to consideration by its performance.

Expenditure and liabilities

Expenditure is recognised on an accrual basis as a liability is incurred. Liabilities are recognised where it is more likely than not that there is a legal or constructive obligation committing the charity to pay out the resources and the amount of the obligation can be measured with reasonable certainty.

Taxation

As a charity the organisation benefits from rates relief and is generally exempt from income tax and capital gains tax but not from VAT. Irrecoverable VAT is included in the cost of those items to which it relates.

Tangible fixed assets

Tangible fixed assets costing more than £500 are capitalised and included at cost including any incidental expenses of acquisition. Gifted assets are shown at the value to the charity on receipt. Depreciation is provided on all tangible fixed assets at rates calculated to write off the cost on a straight line basis over their expected useful economic lives as follows:
Freehold land: nil
Freehold buildings: over 20 years
All weather pitch: over 10 years
Fixtures and fittings: over 10 years
Car park and tennis courts: over 10 years

Pensions

The charity operates a defined contribution scheme for the benefit of its employees. The costs of contributions are recognised in the year they are payable.

1 Accounting policies continued

Fund accounting

Unrestricted funds are available for use at the discretion of the trustees in furtherance of the general objectives of the charity.

Designated funds are unrestricted funds earmarked by the trustees for particular purposes.

Restricted funds are subjected to restrictions on their expenditure imposed by the donor or through the terms of an appeal.

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

Leases

Rents under operating leases are charged on a straight line basis over the lease term or to an earlier date if the lease can be determined without financial penalty.

Adel War Memorial Association

Notes to the accounts continued

for the year ended 30 September 2022

2 Grants and donations	2022 Unrestricted funds	2022 Restricted funds	2022 Total funds	2021 Total funds
	£	£	£	£
Leeds City Council (LCC)	4,000	2,661	6,661	31,663
HMRC Job Retention Scheme (JRS)	-	-	-	2,877
Sport England	-	-	-	3,000
Sections donations	6,727	-	6,727	5,066
Other donations and gift aid	1,591	-	1,591	5,922
	12,318	2,661	14,979	48,528

3 Staff costs and numbers	2022	2021
	£	£
Gross salaries	32,319	28,534
Social security costs	2,029	1,710
Pensions	503	445
	34,851	30,689

The average number of employees during the year was 2.2, being an average of 1.3 full time equivalent (2021: 2.2, 1.3 FTE). There were no employees with emoluments above £60,000.

Defined contribution pension scheme	2022	2021
	£	£
Costs of the scheme to the charity for the year	503	445
Amount of any contributions outstanding at the year end	104	91

4 Restricted funds	Balance b/f	Incoming	Outgoing	Transfers	Balance c/f
	£	£	£	£	£
Floodlights	4,216	-	2,110	-	2,106
Changing rooms	60,500	-	4,373	-	56,127
Kitchen	4,160	-	260	-	3,900
Bowls pavilion fund	18,014	-	1,060	-	16,954
Blooming backhands fund	1,765	-	-	-	1,765
LCC Fencing	-	2,661	2,661	-	-
	88,655	2,661	10,464	-	80,852

Fund name	Purpose of restriction
Floodlights	Towards the financing of the floodlights (The balance is the net book value of the asset only, and the outgoing is the annual depreciation).
Changing rooms	Towards the financing of the changing rooms (The balance is the net book value of the asset only, and the outgoing is the annual depreciation).
Kitchen	Towards the kitchen refurbishment costs (The balance is the net book value of the asset only, and the outgoing is the annual depreciation).
Bowls pavilion fund	Donations towards building a new Bowls pavilion (The balance is the net book value of the asset only, and the outgoing is the annual depreciation).
Blooming backhands fund	Funds donated to be used to support potentially vulnerable schoolchildren to access free tennis coaching.
LCC Fencing	Towards the cost of fencing improvements.

Adel War Memorial Association

Notes to the accounts continued

for the year ended 30 September 2022

4 Designated Funds

	2022	2021
	£	£
Sports sections	153,485	145,200
All weather pitch	15,234	16,983
	168,719	162,183

5 Tangible assets

	Freehold land and	Pitch, car park and	Fixtures, fittings and	Total
Cost	£	£	£	£
At 1 October 2021	497,807	361,030	178,277	1,037,114
Additions	-	-	69,187	69,187
At 30 September 2022	497,807	361,030	247,464	1,106,301
Depreciation				
At 1 October 2021	385,628	259,083	151,257	795,968
Charge for year	11,114	29,159	11,594	51,867
At 30 September 2022	396,742	288,242	162,851	847,835
Net book value				
At 30 September 2022	101,065	72,788	84,613	258,466
At 30 September 2021	112,179	101,947	27,020	241,146

6 Debtors and prepayments

	2022	2021
	£	£
Debtors	2,521	8,693
Amounts owed by subsidiary company	10,920	14,904
Prepayments	10,768	5,212
Other debtors	205	72
	24,414	28,881

7 Cash at bank and in hand

	2022	2021
	£	£
Main bank and cash	60,281	57,550
Sections bank and cash	196,195	182,174
	256,476	239,724

8 Creditors and accruals

	2022	2021
	£	£
Loans and overdrafts	3,968	4,313
Creditors	20,230	7,192
Taxation and social security	1,458	990
Fees paid in advance	47,233	33,355
Accruals	2,400	2,400
Other creditors	628	92
	75,917	48,342

9 Creditors: amounts falling due after one year	2022	2021
	£	£
Loans and overdrafts	39,126	47,709
	39,126	47,709

10 Related party transactions

Trustee expenses
No trustee received any expenses during this year or the previous year.

Trustee remuneration and benefits
No trustee received any remuneration or benefit during this or the previous year.

All members of The Adel War Memorial Association hold 1 Ordinary share each in Adel Sports and Social Club Limited (registered society number 28437R).

The charity charged rent of £12,750 (2021 - £12,000) for the use of the bar and lounge areas during the

No donation was made to the charity this year (2020 - £nil).

The charity has also provided loan finance to the society and a balance of £11,249 was outstanding at the year end (2021: £14,904).

11 Operating leases

Expected future minimum lease payments over the remaining life of the lease, analysed into the period in which the commitment falls due:	2022	2021
	£	£
Within one year	4,132	5,173
In the second to fifth years inclusive	2,000	6,122
Over five years from the balance sheet date	-	-
	6,132	11,295

Adel War Memorial Association

Statement of Financial Activities including comparatives for all funds (including summary income and expenditure account) for the year ended 30 September 2022

	2022 Unrestricted funds £	2021 Unrestricted funds £	2022 Restricted funds £	2021 Restricted funds £	2022 Total funds £	2021 Total funds £
Income						
Grants and donations	12,318	36,731	2,661	11,797	14,979	48,528
Association subscriptions	48,372	40,734	-	-	48,372	40,734
Section's subscriptions	107,916	83,249	-	-	107,916	83,249
Section's fundraising	31,732	16,407	-	-	31,732	16,407
Section's other income	73,702	44,498	-	-	73,702	44,498
Lettings	59,014	16,756	-	-	59,014	16,756
Rental income	12,750	12,000	-	-	12,750	12,000
Sponsorships	10,175	9,081	-	-	10,175	9,081
Other income	580	1	-	-	580	1
Interest income	705	81	-	-	705	81
Total income	357,264	259,538	2,661	11,797	359,925	271,335
Expenditure						
Employment costs	34,851	27,812	-	2,877	34,851	30,689
Rates	1,344	686	-	-	1,344	686
Utilities	31,938	17,693	-	-	31,938	17,693
Insurance	5,045	5,873	-	-	5,045	5,873
Repairs, maintenance and renewals	37,690	41,312	2,661	6,420	40,351	47,732
Printing, postage and stationery	1,261	51	-	-	1,261	51
Cleaning and waste disposal	22,353	13,547	-	-	22,353	13,547
Advertising and publicity	285	65	-	-	285	65
Independent examination	2,400	2,400	-	-	2,400	2,400
Licences	596	314	-	-	596	314
Costs of activities	148,357	51,168	-	3,335	148,357	54,503
Bank charges	2,137	2,283	-	-	2,137	2,283
Bank interest payable	1,452	1,198	-	-	1,452	1,198
Depreciation	44,064	40,776	7,803	7,803	51,867	48,579
Other administrative expenditure	1,759	1,427	-	-	1,759	1,427
Total expenditure	335,532	206,605	10,464	20,435	345,996	227,040
Net income / (expenditure)	21,732	52,933	(7,803)	(8,638)	13,929	44,295
Transfers between funds	-	-	-		-	-
Other recognised gains/(losses):						
Gains/(losses) on revaluation of fixed	-	-	-		-	-
Other gains/(losses)	-	-	-		-	-
Net movement in funds	21,732	52,933	(7,803)	(8,638)	13,929	44,295
Fund balances brought forward	326,970	274,037	88,655	97,293	415,625	371,330
Fund balances carried forward	348,702	326,970	80,852	88,655	429,554	415,625

ADEL WAR MEMORIAL ASSOCIATION

England & Wales - Charity number 1161141

Accounts

Adel War Memorial Association

Annual Report and Financial Statements

for the year ended 30 September 2021

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Prepared by West Yorkshire Community Accounting Service

Adel War Memorial Association

Trustees' report for the year ended 30 September 2021

Reference and administrative details of the charity, its trustees and advisors

The trustees during the financial year and up to and including the date the report was approved were:

Name	Position	Dates
Helen Murray	Chair	
David Pike	Treasurer	
Nathanial Wright	Secretary	Co-opted October 2020
Mark Mcfarlane		
Gordon Murray		
Bernard Riley		
Les Tugwell		
Steve Ridgeway		
Darren Needham		
Nick Beeson		Co-opted October 2020

Charity number	1161141	Registered in England and Wales
Company number	09197946	Registered in England and Wales

Registered and principal address
Church Lane
Adel
Leeds,
LS16 8DE

Bankers
Co-operative Bank plc
Nat West Bank plc

Independent examiner
Simon Bostrom FCIE
West Yorkshire Community Accounting Service
Stringer House
34 Lupton Street
Leeds
LS10 2QW

Structure, governance and management

The charity is a company limited by guarantee and was formed on 1 September 2014. It is governed by a memorandum and articles of association as amended by special resolution registered at companies house on 5 February 2015. The liability of the members in the event of the company being wound up is limited to a sum not exceeding £10.

Method of recruitment and appointment of trustees

The trustees of the charity are also the directors for the purposes of company law and are appointed by the members at the AGM.

Adel War Memorial Association

Trustees' report (continued) for the year ended 30 September 2021

Objectives and activities

The charity's objects

The provision and maintenance of a community centre and playing fields for the use of the inhabitants of Adel and its neighbourhood and the wider community without distinction of political, religious or other opinions, including use of meetings, lectures and classes and for other forms of recreation and leisure-time occupation, with the object of improving of life for the said inhabitants. The land and buildings owned by the charity shall be held in trust for the purposes of the said community centre and playing fields.

The charity's main activities

The charity's main activities are the provision of sports and social facilities.

Public benefit statement

In setting our objectives and planning our activities our Trustees have given serious consideration to the Charity Commission's general guidance on public benefit.

Achievements and performance

The community centre and sports sections of the charity continue to provide social and sports facilities for the residents of Adel and the surrounding area.

Financial review

The net income for the year was £44,295, including net income of £52,933 on unrestricted funds and net expenditure of £8,638 on restricted funds.

Reserves policy

The charity's free reserves, excluding fixed assets, at the year end were £220,423.

The designated funds are those funds relating to the various sporting sections of the charity along with the all weather pitch account.

The charity does not have a reserves policy.

Statement of trustees' responsibilities

The trustees (who are also the directors for the purposes of company law) are responsible for preparing the Trustees report and the financial statements in accordance with the applicable law and UK Accounting Standards.

Company law requires the trustees to prepare financial accounts for each financial year which give a true and fair view of the state of affairs of the charitable company and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for the year. In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable UK accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements;
- prepare the accounts on a going concern basis unless it is inappropriate to presume that the charitable company will continue in operation.

The trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charitable company and to enable them to ensure that the financial accounts comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

This report has been prepared in accordance with the Statement of Recommended Practice: Accounting and Reporting by Charities (Charities SORP (FRS102)), and in accordance with the special provisions of the Companies Act 2006 relating to small companies.

Signed on behalf of the board of trustees on 9/03/2022

Signed: ..... (Trustee)

Name: NAT WRIGHT

Adel War Memorial Association

Independent examiner's report to the trustees of Adel War Memorial Association

I report to the charity trustees on my examination of the accounts of the charitable company for the year ended 30 September 2021, which are set out on pages 6 to 14.

Responsibilities and basis of report
As the charity's trustees of the charitable 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 charitable 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 ('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
Since the charitable company's gross income exceeded £250,000 your examiner must be a member of a body listed in section 145 of the 2011 Act.

I confirm that I am qualified to undertake the examination because I am a member of ACIE which is one of the listed bodies.

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

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.

Signed: ..... Name: Simon Bostrom FCIE

Date: .....

West Yorkshire Community Accounting Service
Stringer House
34 Lupton Street
Leeds
LS10 2QW

Adel War Memorial Association

Statement of Financial Activities

(including summary income and expenditure account)

for the year ended 30 September 2021

	Notes	2021 Unrestricted funds £	2021 Restricted funds £	2021 Total funds £	2020 Total funds £
Income from:					
Grants and donations	(2)	36,731	11,797	48,528	52,342
Association subscriptions		40,734	-	40,734	37,381
Section's subscriptions		83,249	-	83,249	92,645
Section's fundraising		16,407	-	16,407	4,377
Section's other income		44,498	-	44,498	36,654
Lettings		16,756	-	16,756	17,848
Rental income		12,000	-	12,000	12,000
Sponsorships		9,081	-	9,081	6,934
Other income		1	-	1	4,604
Interest income		81	-	81	60
Total income		259,538	11,797	271,335	264,845
Expenditure on:					
Employment costs	(3)	27,812	2,877	30,689	14,934
Rates		686	-	686	1,060
Utilities		17,693	-	17,693	21,520
Insurance		5,873	-	5,873	6,994
Repairs, maintenance and renewals		41,312	6,420	47,732	67,325
Printing, postage and stationery		51	-	51	323
Cleaning and waste disposal		13,547	-	13,547	17,567
Advertising and publicity		65	-	65	1,171
Independent examination		2,400	-	2,400	2,400
Licences		314	-	314	243
Costs of activities		51,168	3,335	54,503	83,925
Bank charges		2,283	-	2,283	36
Bank interest payable		1,198	-	1,198	1,071
Depreciation		40,776	7,803	48,579	46,792
Other administrative expenditure		1,427	-	1,427	988
Total expenditure		206,605	20,435	227,040	266,349
Net income / (expenditure)		52,933	(8,638)	44,295	(1,504)
Fund balances brought forward		274,037	97,293	371,330	372,834
Fund balances carried forward	(4)	326,970	88,655	415,625	371,330

All incoming resources and resources expended derive from continuing activities.

Adel War Memorial Association

Balance sheet

as at 30 September 2021

		2021 Unrestricted £	2021 Restricted £	2021 Total £	2020 Total £
Fixed assets					
Tangible assets	(5)	154,256	86,890	241,146	271,834
Total fixed assets		154,256	86,890	241,146	271,834
Current assets					
Stock		1,925	-	1,925	-
Debtors and prepayments	(6)	28,881	-	28,881	27,446
Cash at bank and in hand	(7)	237,959	1,765	239,724	175,039
Total current assets		268,765	1,765	270,530	202,485
Current liabilities: amounts falling due within one year					
Creditors and accruals	(8)	48,342	-	48,342	49,022
Total current liabilities		48,342	-	48,342	49,022
Net current assets / (liabilities)		220,423	1,765	222,188	153,463
Total assets less current liabilities		374,679	88,655	463,334	425,297
Creditors: amounts falling due after one year		47,709	-	47,709	53,967
Net assets		326,970	88,655	415,625	371,330
Funds					
Unrestricted funds		326,970	-	326,970	274,037
Restricted funds		-	88,655	88,655	97,293
Total funds		326,970	88,655	415,625	371,330

For the year ending 30 September 2021 the charitable company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

The members have not required the charitable company to obtain an audit of its accounts for the year in question in accordance with section 476. The trustees (who also the directors for the purposes of company law) acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.

These accounts have been prepared in accordance with the provisions applicable to companies subject to the small companies' regime and with FRS 102 (effective January 2019).

The financial statements were approved by the board of trustees on 09/03/2022

Signed: ..... (Trustee)

Name: NAT WRIGHT

Adel War Memorial Association

Notes to the accounts

for the year ended 30 September 2021

1 Accounting policies

Basis of accounting

These accounts have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant note(s) to these accounts. The financial statements have been prepared in accordance with the Statement of Recommended Practice: Accounting and Reporting by 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) and with the Charities Act 2011.

The charity constitutes a public benefit entity as defined by FRS 102.
There has been no change to the accounting policies since last year.
No changes have been made to the accounts for previous years.

Going concern

The trustees are satisfied that there are no material uncertainties about the charity's ability to continue.

Incoming resources

All incoming resources are included in the Statement of Financial Activities (SOFA) when the charity becomes entitled to the resources, it is more likely than not that the trustees will receive the resources and the monetary value can be measured with sufficient reliability.

Grants and donations

Grants and donations are only included in the SOFA when the charity has unconditional entitlement to the resources.
Where grants are related to performance and specific deliverables, they are accounted for as the charity earns the right to consideration by its performance.

Expenditure and liabilities

Expenditure is recognised on an accrual basis as a liability is incurred. Liabilities are recognised where it is more likely than not that there is a legal or constructive obligation committing the charity to pay out the resources and the amount of the obligation can be measured with reasonable certainty.

Taxation

As a charity the organisation benefits from rates relief and is generally exempt from income tax and capital gains tax but not from VAT. Irrecoverable VAT is included in the cost of those items to which it relates.

Tangible fixed assets

Tangible fixed assets costing more than £500 are capitalised and included at cost including any incidental expenses of acquisition. Gifted assets are shown at the value to the charity on receipt.
Depreciation is provided on all tangible fixed assets at rates calculated to write off the cost on a straight line basis over their expected useful economic lives as follows:
Freehold land: nil
Freehold buildings: over 20 years
All weather pitch: over 10 years
Fixtures and fittings: over 10 years
Car park and tennis courts: over 10 years

Pensions

The charity operates a defined contribution scheme for the benefit of its employees. The costs of contributions are recognised in the year they are payable.

1 Accounting policies continued

Fund accounting

Unrestricted funds are available for use at the discretion of the trustees in furtherance of the general objectives of the charity.

Designated funds are unrestricted funds earmarked by the trustees for particular purposes.

Restricted funds are subjected to restrictions on their expenditure imposed by the donor or through the terms of an appeal.

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

Leases

Rents under operating leases are charged on a straight line basis over the lease term or to an earlier date if the lease can be determined without financial penalty.

Adel War Memorial Association

Notes to the accounts continued

for the year ended 30 September 2021

2 Grants and donations	2021 Unrestricted funds £	2021 Restricted funds £	2021 Total funds £	2020 Total funds £
HMRC Job Retention Scheme (JRS)	-	2,877	2,877	5,582
Leeds City Council (LCC)	28,243	3,420	31,663	29,200
Sport England	-	3,000	3,000	2,000
Football Foundation	-	-	-	500
Freemasons	-	-	-	1,000
Grow The Game	-	-	-	1,500
National Lottery Community Fund	-	-	-	6,700
West Riding Football Association	-	-	-	100
Sections donations	2,566	2,500	5,066	1,587
Other donations and gift aid	5,922	-	5,922	4,173
	36,731	11,797	48,528	52,342

3 Staff costs and numbers	2021 £	2020 £
Gross salaries	28,534	14,092
Social security costs	1,710	842
Pensions	445	-
	30,689	14,934

The average number employees during the year was 2.2, being an average of 1.3 full time equivalent (2020: 1, 0.8 FTE). There were no employees with emoluments above £60,000.

Defined contribution pension scheme	2021 £	2020 £
Costs of the scheme to the charity for the year	445	-

4 Restricted funds	Balance b/f £	Incoming £	Outgoing £	Transfers £	Balance c/f £
Floodlights	6,326	-	2,110	-	4,216
Changing rooms	64,873	-	4,373	-	60,500
Kitchen	4,420	-	260	-	4,160
Bowls pavilion fund	19,074	-	1,060	-	18,014
HMRC JRS	-	2,877	2,877	-	-
Sport England	2,000	-	2,000	-	-
West Riding FA	100	-	100	-	-
Football Foundation 2021	500	-	500	-	-
Sport England (nets)	-	3,000	3,000	-	-
LCC Eddie Isle Room	-	3,420	3,420	-	-
Blooming backhands fund	-	2,500	735	-	1,765
	97,293	11,797	20,435	-	88,655

4 Restricted funds continued

Fund name	Purpose of restriction
Floodlights	Towards the financing of the floodlights (The balance is the net book value of the asset only, and the outgoing is the annual depreciation).
Changing rooms	Towards the financing of the changing rooms (The balance is the net book value of the asset only, and the outgoing is the annual depreciation).
Kitchen	Towards the kitchen refurbishment costs (The balance is the net book value of the asset only, and the outgoing is the annual depreciation).
Bowls pavilion fund	Donations towards building a new Bowls pavilion (The balance is the net book value of the asset only, and the outgoing is the annual depreciation).
HMRC JRS	Furlough scheme grant towards employment costs.
Sport England	Covid 19 Emergency fund towards football activities.
West Riding FA	Towards football kit.
Football Foundation 2021	Towards the costs of adherence to new regulations due to Covid 19.
Sport England (nets)	Towards the cost of new cricket nets.
LCC Eddie Isle Room	Towards the cost of refurbishing the Eddy Isle room
Blooming backhands fund	Funds donated to be used to support potentially vulnerable schoolchildren to access free tennis coaching.

Designated Funds	Balance b/f	Incoming	Outgoing	Transfers	Balance c/f
	£	£	£	£	£
Sports sections	99,421	165,651	74,310	(45,562)	145,200
All weather pitch	14,221	3,725	963	-	16,983
	113,642	169,376	75,273	(45,562)	162,183

5 Tangible assets

	Freehold land and buildings	Pitch, car park and courts	Fixtures, fittings and equipment	Total
Cost		£	£	£
At 1 October 2020	497,807	361,030	160,386	1,019,223
Additions	-	-	17,891	17,891
At 30 September 2021	497,807	361,030	178,277	1,037,114
Depreciation				
At 1 October 2020	371,218	229,924	146,247	747,389
Charge for year	14,410	29,159	5,010	48,579
At 30 September 2021	385,628	259,083	151,257	795,968
Net book value				
At 30 September 2021	112,179	101,947	27,020	241,146
At 30 September 2020	126,589	131,106	14,139	271,834

6 Debtors and prepayments

	2021	2020
	£	£
Debtors	8,765	4,191
Prepayments	5,212	8,255
Loan to ASSC	14,904	15,000
	28,881	27,446

7 Cash at bank and in hand

	2021	2020
	£	£
Main bank and cash	57,550	56,508
Sections bank and cash	182,174	118,531
	239,724	175,039

8 Creditors and accruals

	2021	2020
	£	£
Loans and overdrafts	4,313	3,339
Creditors	8,274	20,740
Fees paid in advance	33,355	22,543
Accruals	2,400	2,400
	48,342	49,022

9 Creditors: amounts falling due after one year

	2021	2020
	£	£
Loans and overdrafts	47,709	53,967
	47,709	53,967

10 Related party transactions

Trustee expenses
No trustee received any expenses during this year or the previous year.

Trustee remuneration and benefits
No trustee received any remuneration or benefit during this or the previous year.

All members of The Adel War Memorial Association hold 1 Ordinary share each in Adel Sports and Social Club Limited (registered society number 28437R).

The charity charged rent of £12,000 (2020 - £12,000) for the use of the bar and lounge areas during the year.

No donation was made to the charity this year (2020 - £nil).

The charity has also provided loan finance to the society and a balance of £14,904 was outstanding at the year end (2020: £15,000).

11 Operating leases

Expected future minimum lease payments over the remaining life of the lease, analysed into the period in which the commitment falls due:

	2021	2020
	£	£
Within one year	5,173	4,123
In the second to fifth years inclusive	6,122	4,000
Over five years from the balance sheet date	-	-
	11,295	8,123

Adel War Memorial Association

Statement of Financial Activities including comparatives for all funds (including summary income and expenditure account)

for the year ended 30 September 2021

	2021 Unrestricted funds £	2020 Unrestricted funds £	2021 Restricted funds £	2020 Restricted funds £	2021 Total funds £	2020 Total funds £
Income						
Grants and donations	36,731	30,760	11,797	21,582	48,528	52,342
Association subscriptions	40,734	37,381	-	-	40,734	37,381
Section's subscriptions	83,249	92,645	-	-	83,249	92,645
Section's fundraising	16,407	4,377	-	-	16,407	4,377
Section's other income	44,498	36,654	-	-	44,498	36,654
Lettings	16,756	17,848	-	-	16,756	17,848
Rental income	12,000	12,000	-	-	12,000	12,000
Sponsorships	9,081	6,934	-	-	9,081	6,934
Other income	1	4,604	-	-	1	4,604
Interest income	81	60	-	-	81	60
Total income	259,538	243,263	11,797	21,582	271,335	264,845
Expenditure						
Employment costs	27,812	9,352	2,877	5,582	30,689	14,934
Rates	686	1,060	-	-	686	1,060
Utilities	17,693	21,520	-	-	17,693	21,520
Insurance	5,873	6,994	-	-	5,873	6,994
Repairs, maintenance and renewals	41,312	57,125	6,420	10,200	47,732	67,325
Printing, postage and stationery	51	323	-	-	51	323
Cleaning and waste disposal	13,547	17,567	-	-	13,547	17,567
Advertising and publicity	65	1,171	-	-	65	1,171
Independent examination	2,400	2,400	-	-	2,400	2,400
Licences	314	243	-	-	314	243
Costs of activities	51,168	73,958	3,335	9,967	54,503	83,925
Bank charges	2,283	36	-	-	2,283	36
Bank interest payable	1,198	1,071	-	-	1,198	1,071
Depreciation	40,776	38,989	7,803	7,803	48,579	46,792
Other administrative expenditure	1,427	988	-	-	1,427	988
Total expenditure	206,605	232,797	20,435	33,552	227,040	266,349
Net income / (expenditure)	52,933	10,466	(8,638)	(11,970)	44,295	(1,504)
Transfers between funds	-	5,183	-	(5,183)	-	-
Net movement in funds	52,933	15,649	(8,638)	(17,153)	44,295	(1,504)
Fund balances brought forward	274,037	258,388	97,293	114,446	371,330	372,834
Fund balances carried forward	326,970	274,037	88,655	97,293	415,625	371,330