

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	Bankers	
Church Lane	Co-operative Bank plc	
Adel	Nat West Bank plc	
Leeds,		
LS16 8DE		

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.

Adel War Memorial Association

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

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		<u>154,256</u>	<u>86,890</u>	<u>241,146</u>	<u>271,834</u>
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		<u>268,765</u>	<u>1,765</u>	<u>270,530</u>	<u>202,485</u>
Current liabilities:					
amounts falling due within one year					
Creditors and accruals	(8)	48,342	-	48,342	49,022
Total current liabilities		<u>48,342</u>	<u>-</u>	<u>48,342</u>	<u>49,022</u>
Net current assets / (liabilities)		<u>220,423</u>	<u>1,765</u>	<u>222,188</u>	<u>153,463</u>
Total assets less current liabilities		<u>374,679</u>	<u>88,655</u>	<u>463,334</u>	<u>425,297</u>
Creditors: amounts falling due after one year		<u>47,709</u>	<u>-</u>	<u>47,709</u>	<u>53,967</u>
Net assets		<u>326,970</u>	<u>88,655</u>	<u>415,625</u>	<u>371,330</u>
Funds					
Unrestricted funds		326,970	-	326,970	274,037
Restricted funds		-	88,655	88,655	97,293
Total funds		<u>326,970</u>	<u>88,655</u>	<u>415,625</u>	<u>371,330</u>

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.

Adel War Memorial Association
Notes to the accounts
for the year ended 30 September 2021

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
	<u>36,731</u>	<u>11,797</u>	<u>48,528</u>	<u>52,342</u>

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

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
	<u>97,293</u>	<u>11,797</u>	<u>20,435</u>	<u>-</u>	<u>88,655</u>

Adel War Memorial Association

Notes to the accounts continued

for the year ended 30 September 2021

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
	<u>113,642</u>	<u>169,376</u>	<u>75,273</u>	<u>(45,562)</u>	<u>162,183</u>

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	<u>497,807</u>	<u>361,030</u>	<u>178,277</u>	<u>1,037,114</u>
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	<u>385,628</u>	<u>259,083</u>	<u>151,257</u>	<u>795,968</u>
Net book value				
At 30 September 2021	<u>112,179</u>	<u>101,947</u>	<u>27,020</u>	<u>241,146</u>
At 30 September 2020	<u>126,589</u>	<u>131,106</u>	<u>14,139</u>	<u>271,834</u>

Adel War Memorial Association
Notes to the accounts continued
for the year ended 30 September 2021

6 Debtors and prepayments	2021	2020
	£	£
Debtors	8,765	4,191
Prepayments	5,212	8,255
Loan to ASSC	14,904	15,000
	<u>28,881</u>	<u>27,446</u>
 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
	<u>239,724</u>	<u>175,039</u>
 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
	<u>48,342</u>	<u>49,022</u>
 9 Creditors: amounts falling due after one year	 2021	 2020
	£	£
Loans and overdrafts	47,709	53,967
	<u>47,709</u>	<u>53,967</u>

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).

Adel War Memorial Association
Notes to the accounts continued
for the year ended 30 September 2021

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:

Within one year

In the second to fifth years inclusive

Over five years from the balance sheet date

	2021	2020
	£	£
	5,173	4,123
	6,122	4,000
	-	-
	<u>11,295</u>	<u>8,123</u>

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