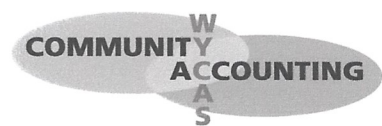


# **Adel War Memorial Association**

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 |

|                       |         |                                 |
|-----------------------|---------|---------------------------------|
| <b>Charity number</b> | 1161141 | Registered in England and Wales |
|-----------------------|---------|---------------------------------|

|                       |          |                                 |
|-----------------------|----------|---------------------------------|
| <b>Company number</b> | 09197946 | Registered in England and Wales |
|-----------------------|----------|---------------------------------|

|                                         |                       |
|-----------------------------------------|-----------------------|
| <b>Registered and principal address</b> | <b>Bankers</b>        |
| Church Lane                             | Co-operative Bank plc |
| Adel                                    | Nat West Bank plc     |
| Leeds,                                  |                       |
| LS16 8DE                                |                       |

### 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.



# **Adel War Memorial Association**

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

### **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<br>Unrestricted<br>funds<br>£ | 2022<br>Restricted<br>funds<br>£ | 2022<br>Total<br>funds<br>£ | 2021<br>Total<br>funds<br>£ |
|--------------------------------------|-------|------------------------------------|----------------------------------|-----------------------------|-----------------------------|
| <b>Income from:</b>                  |       |                                    |                                  |                             |                             |
| 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                          |
| <b>Total income</b>                  |       | <b>357,264</b>                     | <b>2,661</b>                     | <b>359,925</b>              | <b>271,335</b>              |
| <b>Expenditure on:</b>               |       |                                    |                                  |                             |                             |
| 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                       |
| <b>Total expenditure</b>             |       | <b>335,532</b>                     | <b>10,464</b>                    | <b>345,996</b>              | <b>227,040</b>              |
| <b>Net income / (expenditure)</b>    |       | <b>21,732</b>                      | <b>(7,803)</b>                   | <b>13,929</b>               | <b>44,295</b>               |
| <b>Fund balances brought forward</b> |       | <b>326,970</b>                     | <b>88,655</b>                    | <b>415,625</b>              | <b>371,330</b>              |
| <b>Fund balances carried forward</b> | (4)   | <b>348,702</b>                     | <b>80,852</b>                    | <b>429,554</b>              | <b>415,625</b>              |

All incoming resources and resources expended derive from continuing activities.



# Adel War Memorial Association

## Balance sheet

as at 30 September 2022

|                                                      |     | 2022           | 2022          | 2022           | 2021           |
|------------------------------------------------------|-----|----------------|---------------|----------------|----------------|
|                                                      |     | Unrestricted   | Restricted    | Total          | Total          |
|                                                      |     | £              | £             | £              | £              |
| <b>Fixed assets</b>                                  |     |                |               |                |                |
| Tangible assets                                      | (5) | 179,379        | 79,087        | 258,466        | 241,146        |
| <b>Total fixed assets</b>                            |     | <u>179,379</u> | <u>79,087</u> | <u>258,466</u> | <u>241,146</u> |
| <b>Current assets</b>                                |     |                |               |                |                |
| 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        |
| <b>Total current assets</b>                          |     | <u>284,366</u> | <u>1,765</u>  | <u>286,131</u> | <u>270,530</u> |
| <b>Current liabilities:</b>                          |     |                |               |                |                |
| <b>amounts falling due within one year</b>           |     |                |               |                |                |
| Creditors and accruals                               | (8) | 75,917         | -             | 75,917         | 48,342         |
| <b>Total current liabilities</b>                     |     | <u>75,917</u>  | <u>-</u>      | <u>75,917</u>  | <u>48,342</u>  |
| <b>Net current assets / (liabilities)</b>            |     | <u>208,449</u> | <u>1,765</u>  | <u>210,214</u> | <u>222,188</u> |
| <b>Total assets less current liabilities</b>         |     | <u>387,828</u> | <u>80,852</u> | <u>468,680</u> | <u>463,334</u> |
| <b>Creditors: amounts falling due after one year</b> | (9) | 39,126         | -             | 39,126         | 47,709         |
| <b>Net assets</b>                                    |     | <u>348,702</u> | <u>80,852</u> | <u>429,554</u> | <u>415,625</u> |
| <b>Funds</b>                                         |     |                |               |                |                |
| Unrestricted funds                                   |     | 348,702        | -             | 348,702        | 326,970        |
| Restricted funds                                     |     | -              | 80,852        | 80,852         | 88,655         |
| <b>Total funds</b>                                   |     | <u>348,702</u> | <u>80,852</u> | <u>429,554</u> | <u>415,625</u> |

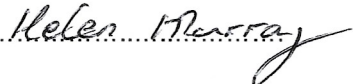
For the year ending 30 September 2022 the charitable company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

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: 

# **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.

**Adel War Memorial Association**  
**Notes to the accounts**  
**for the year ended 30 September 2022**

**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<br>Unrestricted<br>funds<br>£ | 2022<br>Restricted<br>funds<br>£ | 2022<br>Total<br>funds<br>£ | 2021<br>Total<br>funds<br>£ |
|---------------------------------|------------------------------------|----------------------------------|-----------------------------|-----------------------------|
| 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                       |
|                                 | <u>12,318</u>                      | <u>2,661</u>                     | <u>14,979</u>               | <u>48,528</u>               |

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

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<br>£ | 2021<br>£ |
|---------------------------------------------------------|-----------|-----------|
| 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<br>£ | Incoming<br>£ | Outgoing<br>£ | Transfers<br>£ | Balance c/f<br>£ |
|-------------------------|------------------|---------------|---------------|----------------|------------------|
| 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         | -              | -                |
|                         | <u>88,655</u>    | <u>2,661</u>  | <u>10,464</u> | <u>-</u>       | <u>80,852</u>    |

| 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**

| <b>4 Designated Funds</b> | <b>2022</b>    | <b>2021</b>    |
|---------------------------|----------------|----------------|
|                           | £              | £              |
| Sports sections           | 153,485        | 145,200        |
| All weather pitch         | 15,234         | 16,983         |
|                           | <u>168,719</u> | <u>162,183</u> |

| <b>5 Tangible assets</b>     | <b>Freehold land and</b> | <b>Pitch, car park and</b> | <b>Fixtures, fittings and</b> | <b>Total</b>     |
|------------------------------|--------------------------|----------------------------|-------------------------------|------------------|
|                              | £                        | £                          | £                             | £                |
| <b><u>Cost</u></b>           |                          |                            |                               |                  |
| At 1 October 2021            | 497,807                  | 361,030                    | 178,277                       | 1,037,114        |
| Additions                    | -                        | -                          | 69,187                        | 69,187           |
| At 30 September 2022         | <u>497,807</u>           | <u>361,030</u>             | <u>247,464</u>                | <u>1,106,301</u> |
| <b><u>Depreciation</u></b>   |                          |                            |                               |                  |
| 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         | <u>396,742</u>           | <u>288,242</u>             | <u>162,851</u>                | <u>847,835</u>   |
| <b><u>Net book value</u></b> |                          |                            |                               |                  |
| At 30 September 2022         | <u>101,065</u>           | <u>72,788</u>              | <u>84,613</u>                 | <u>258,466</u>   |
| At 30 September 2021         | <u>112,179</u>           | <u>101,947</u>             | <u>27,020</u>                 | <u>241,146</u>   |

| <b>6 Debtors and prepayments</b>   | <b>2022</b>   | <b>2021</b>   |
|------------------------------------|---------------|---------------|
|                                    | £             | £             |
| Debtors                            | 2,521         | 8,693         |
| Amounts owed by subsidiary company | 10,920        | 14,904        |
| Prepayments                        | 10,768        | 5,212         |
| Other debtors                      | 205           | 72            |
|                                    | <u>24,414</u> | <u>28,881</u> |

| <b>7 Cash at bank and in hand</b> | <b>2022</b>    | <b>2021</b>    |
|-----------------------------------|----------------|----------------|
|                                   | £              | £              |
| Main bank and cash                | 60,281         | 57,550         |
| Sections bank and cash            | 196,195        | 182,174        |
|                                   | <u>256,476</u> | <u>239,724</u> |

| <b>8 Creditors and accruals</b> | <b>2022</b>   | <b>2021</b>   |
|---------------------------------|---------------|---------------|
|                                 | £             | £             |
| 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            |
|                                 | <u>75,917</u> | <u>48,342</u> |



**Adel War Memorial Association**  
**Notes to the accounts continued**  
**for the year ended 30 September 2022**

**9 Creditors: amounts falling due after one year**

|                      | 2022          | 2021          |
|----------------------|---------------|---------------|
|                      | £             | £             |
| Loans and overdrafts | 39,126        | 47,709        |
|                      | <u>39,126</u> | <u>47,709</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 £12,750 (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 | -            | -             |
|                                             | <u>6,132</u> | <u>11,295</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 2022

|                                               | 2022<br>Unrestricted<br>funds<br>£ | 2021<br>Unrestricted<br>funds<br>£ | 2022<br>Restricted<br>funds<br>£ | 2021<br>Restricted<br>funds<br>£ | 2022<br>Total<br>funds<br>£ | 2021<br>Total<br>funds<br>£ |
|-----------------------------------------------|------------------------------------|------------------------------------|----------------------------------|----------------------------------|-----------------------------|-----------------------------|
| <b>Income</b>                                 |                                    |                                    |                                  |                                  |                             |                             |
| 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                          |
| <b>Total income</b>                           | <b>357,264</b>                     | <b>259,538</b>                     | <b>2,661</b>                     | <b>11,797</b>                    | <b>359,925</b>              | <b>271,335</b>              |
| <b>Expenditure</b>                            |                                    |                                    |                                  |                                  |                             |                             |
| 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                       |
| <b>Total expenditure</b>                      | <b>335,532</b>                     | <b>206,605</b>                     | <b>10,464</b>                    | <b>20,435</b>                    | <b>345,996</b>              | <b>227,040</b>              |
| <b>Net income / (expenditure)</b>             | <b>21,732</b>                      | <b>52,933</b>                      | <b>(7,803)</b>                   | <b>(8,638)</b>                   | <b>13,929</b>               | <b>44,295</b>               |
| <b>Transfers between funds</b>                | -                                  | -                                  | -                                | -                                | -                           | -                           |
| <u>Other recognised gains/(losses):</u>       |                                    |                                    |                                  |                                  |                             |                             |
| Gains/(losses) on revaluation of fixed assets | -                                  | -                                  | -                                | -                                | -                           | -                           |
| Other gains/(losses)                          | -                                  | -                                  | -                                | -                                | -                           | -                           |
| <b>Net movement in funds</b>                  | <b>21,732</b>                      | <b>52,933</b>                      | <b>(7,803)</b>                   | <b>(8,638)</b>                   | <b>13,929</b>               | <b>44,295</b>               |
| <b>Fund balances brought forward</b>          | <b>326,970</b>                     | <b>274,037</b>                     | <b>88,655</b>                    | <b>97,293</b>                    | <b>415,625</b>              | <b>371,330</b>              |
| <b>Fund balances carried forward</b>          | <b>348,702</b>                     | <b>326,970</b>                     | <b>80,852</b>                    | <b>88,655</b>                    | <b>429,554</b>              | <b>415,625</b>              |