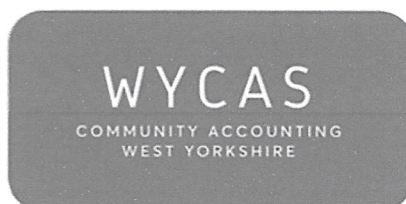


Adel War Memorial Association

Charity number 1161141

A company limited by guarantee number 09197946

Annual Report and Financial Statements **for the year ended 30 September 2023**



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	
Nathaniel 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	Bankers
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 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.

Adel War Memorial Association

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

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;

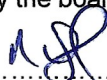
state whether applicable UK accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements;

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	2023	2023	2022
		Unrestricted	Restricted	Total	Total
		£	£	£	£
Fixed assets					
Tangible assets	(5)	184,980	71,288	256,268	258,466
Total fixed assets		<u>184,980</u>	<u>71,288</u>	<u>256,268</u>	<u>258,466</u>
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		<u>274,861</u>	<u>1,765</u>	<u>276,626</u>	<u>286,131</u>
Current liabilities:					
amounts falling due within one year					
Creditors and accruals	(8)	96,706	-	96,706	75,917
Total current liabilities		<u>96,706</u>	<u>-</u>	<u>96,706</u>	<u>75,917</u>
Net current assets / (liabilities)		<u>178,155</u>	<u>1,765</u>	<u>179,920</u>	<u>210,214</u>
Total assets less current liabilities		<u>363,135</u>	<u>73,053</u>	<u>436,188</u>	<u>468,680</u>
Creditors: amounts falling due after one year	(9)	<u>4,146</u>	<u>-</u>	<u>4,146</u>	<u>39,126</u>
Net assets		<u>358,989</u>	<u>73,053</u>	<u>432,042</u>	<u>429,554</u>
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		<u>358,989</u>	<u>73,053</u>	<u>432,042</u>	<u>429,554</u>

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: [Signature] (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

Adel War Memorial Association
Notes to the accounts
for the year ended 30 September 2023

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	2023	2023	2022
	Unrestricted	Restricted	Total	Total
	funds	funds	funds	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
	<u>21,823</u>	<u>10,000</u>	<u>31,823</u>	<u>14,979</u>

3 Staff costs and numbers	2023	2022
	£	£
Gross salaries	36,280	32,319
Social security costs	2,341	2,029
Pensions	591	503
	<u>39,212</u>	<u>34,851</u>

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)	-
	<u>80,852</u>	<u>10,000</u>	<u>7,799</u>	<u>(10,000)</u>	<u>73,053</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.
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
	<u>14,145</u>	<u>24,414</u>

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
	<u>253,512</u>	<u>256,476</u>

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
	<u>96,706</u>	<u>75,917</u>

Adel War Memorial Association
Notes to the accounts continued
for the year ended 30 September 2023

9 Creditors: amounts falling due after one year

	2023	2022
	£	£
Bank loans	4,146	39,126
	<u>4,146</u>	<u>39,126</u>

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
	<u>168,719</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>168,719</u>

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	-	-
	<u>2,000</u>	<u>6,132</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 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