

Adel War Memorial Association

Charity number 1161141

A company limited by guarantee number 09197946

Annual Report and Financial Statements for the year ended 30 September 2024

Adel War Memorial Association

Annual Report and Financial Statements for the year ended 30 September 2024

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Prepared by West Yorkshire Community Accountancy Service CIO

Adel War Memorial Association

Trustees' report for the year ended 30 September 2024

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

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

Name	Position	Dates
Helen Murray	Chair	
David Pike	Treasurer	Resigned 27 February 2024
Nathanial Wright	Secretary	
Gordon Murray		
Bernard Riley		Resigned 27 February 2024
Steve Ridgway		Resigned 16 April 2024
Nick Beeson		Resigned 16 April 2024
Bridget Petty		
Mark Powley		
Wendy Allison		
Mike Inman		
Darren Clarkson		Resigned 20 August 2024
Jon Hodgson		
Richard Handby		Appointed 27 February 2024
Charity number	1161141	Registered in England and Wales
Company number	09197946	Registered in England and Wales
Registered and principal address	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 2024

Objectives and activities

The charity's objects

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

The charity's main activities

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

Public benefit statement

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

Achievements and performance

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

Financial review

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

Reserves policy

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

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

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

Adel War Memorial Association

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

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 *25th March 2025*

Signed: *[Signature]* (Trustee)

Name: *Hele Murray*

Adel War Memorial Association

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

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

Responsibilities and basis of report

As the charity's trustees of the charitable company (and also its directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

Having satisfied myself that the accounts of the charitable company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your charity's accounts as carried out under section 145 of the Charities Act ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

Independent examiner's statement

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

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

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

- 1 accounting records were not kept in respect of the company as required by section 386 of the 2006 Act; or
- 2 the accounts do not accord with those records; or
- 3 the accounts do not comply with the accounting requirements of section 396 of the 2006 Act other than any requirement that the accounts give a 'true and fair view' which is not a matter considered as part of an independent examination; or
- 4 the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities [applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)].

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

Signed: 

Name: Simon Bostrom FCIE

31/03/2025

West Yorkshire Community Accountancy Service CIO

Stringer House
34 Lupton Street
Leeds
LS10 2QW

Adel War Memorial Association
Statement of Financial Activities
(including summary income and expenditure account)
for the year ended 30 September 2024

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

All incoming resources and resources expended derive from continuing activities.

Adel War Memorial Association

Balance sheet

as at 30 September 2024

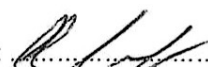
		2024	2024	2024	2023
		Unrestricted	Restricted	Total	Total
		£	£	£	£
Fixed assets					
Tangible assets	(5)	222,931	-	222,931	256,268
Investments	(6)	-	-	-	-
Total fixed assets		<u>222,931</u>	<u>-</u>	<u>222,931</u>	<u>256,268</u>
Current assets					
Stock		5,132	-	5,132	8,969
Debtors and prepayments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

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

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

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

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

Signed:  (Trustee)

Name: Helen Murray

Adel War Memorial Association

Notes to the accounts

for the year ended 30 September 2024

1 Accounting policies

Basis of accounting

These accounts have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant note(s) to these accounts. The financial statements have been prepared in accordance with the Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019) and with the Charities Act 2011.

The charity constitutes a public benefit entity as defined by FRS 102.

There has been no change to the accounting policies since last year.

No changes have been made to the accounts for previous years.

Going concern

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

Incoming resources

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

Grants and donations

Grants and donations are only included in the SOFA when the charity has unconditional entitlement to the resources.

Where grants are related to performance and specific deliverables, they are accounted for as the charity earns the right to consideration by its performance.

Expenditure and liabilities

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

Taxation

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

Tangible fixed assets

Tangible fixed assets costing more than £500 are capitalised and included at cost including any incidental expenses of acquisition. Gifted assets are shown at the value to the charity on receipt. Depreciation is provided on all tangible fixed assets at rates calculated to write off the cost on a straight line basis over their expected useful economic lives as follows:

Freehold land: nil

Freehold buildings: over 20 years

All weather pitch: over 10 years

Fixtures and fittings: over 10 years

Car park and tennis courts: over 10 years

Adel War Memorial Association

Notes to the accounts

for the year ended 30 September 2024

1 Accounting policies continued

Pensions

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

Fund accounting

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

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

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

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

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

Leases

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

Adel War Memorial Association
Notes to the accounts continued
for the year ended 30 September 2024

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

3 Staff costs and numbers	2024 £	2023 £
Gross salaries	39,409	36,280
Social security costs	2,731	2,341
Pensions	669	591
	<u>42,809</u>	<u>39,212</u>

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

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

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

Adel War Memorial Association

Notes to the accounts continued

for the year ended 30 September 2024

4 Restricted funds - continued

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

5 Tangible assets

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

7 Debtors and prepayments

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

Adel War Memorial Association
Notes to the accounts continued
for the year ended 30 September 2024

8 Cash at bank and in hand	2024	2023
	£	£
Main bank and cash	55,404	57,568
Sections bank and cash	264,324	195,944
	<u>319,728</u>	<u>253,512</u>

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

10 Creditors: amounts falling due after one year	2024	2023
	£	£
Bank loans	1,561	4,146
	<u>1,561</u>	<u>4,146</u>

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

12 Related party transactions

Trustee expenses

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

Trustee remuneration and benefits

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

Other related party transactions

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

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

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

Adel War Memorial Association
Notes to the accounts continued
for the year ended 30 September 2024

13 Operating leases

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

	2024	2023
	£	£
Within one year	1,000	1,000
In the second to fifth years inclusive	-	1,000
Over five years from the balance sheet date	-	-
	<u>1,000</u>	<u>2,000</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 2024

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