

Adel War Memorial Association

Charity number 1161141

A company limited by guarantee number 09197946

Annual Report and Financial Statements for the year ended 30 September 2025

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COMMUNITY ACCOUNTING
WEST YORKSHIRE

Adel War Memorial Association

Annual Report and Financial Statements for the year ended 30 September 2025

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Prepared by West Yorkshire Community Accountancy Service CIO

Adel War Memorial Association

Trustees' report for the year ended 30 September 2025

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

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

Name	Position	Dates
Mike Inman	Chair	
Helen Murray	Chair	Resigned 27 May 2025
David Pike	Treasurer	Appointed 25 March 2025
Johanne Harrison	Secretary	Appointed 25 March 2025
Nathanial Wright		
Gordon Murray		Resigned 27 May 2025
Bridget Petty		
Mark Powley		
Wendy Allison		Resigned 27 May 2025
Jon Hodgson		Resigned 27 June 2025
Richard Handby		
Patrick Coughlin		Appointed 25 March 2025
Charity number	1161141	Registered in England and Wales
Company number	09197946	Registered in England and Wales

Registered and principal address

Church Lane
Adel
Leeds,
LS16 8DE

Bankers

Co-operative Bank plc
Nat West Bank plc

Independent examiner

Simon Bostrom FCIE

West Yorkshire Community Accountancy Service CIO

Stringer House
34 Lupton Street
Leeds
LS10 2QW

Structure, governance and management

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

Method of recruitment and appointment of trustees

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

Adel War Memorial Association

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

Objectives and activities

The charity's objects

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

The charity's main activities

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

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

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

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

Public benefit statement

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

Achievements and performance

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

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

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

Plans for future periods

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

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

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

Adel War Memorial Association

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

Financial review

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

Reserves policy

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

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

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

Adel War Memorial Association

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

Statement of trustees' responsibilities

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

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

select suitable accounting policies and apply them consistently;

observe the methods and principles in the Charities SORP;

make judgements and estimates that are reasonable and prudent;

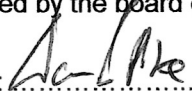
state whether applicable UK accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements;

prepare the accounts on a going concern basis unless it is inappropriate to presume that the charitable company will continue in operation.

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

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

Approved by the board of trustees on 17 MARCH 2026

Signed:  (Trustee)

Name: DAVID PIKE

Adel War Memorial Association

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

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

Responsibilities and basis of report

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

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

Independent examiner's statement

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

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

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

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

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

Signed: 

Name: Simon Bostrom FCIE

19/03/2026

West Yorkshire Community Accountancy Service CIO

Stringer House
34 Lupton Street
Leeds
LS10 2QW

Adel War Memorial Association
Statement of Financial Activities
(including summary income and expenditure account)
for the year ended 30 September 2025

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

All incoming resources and resources expended derive from continuing activities.

Adel War Memorial Association

Balance sheet

as at 30 September 2025

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

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

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

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

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

Signed: (Trustee)

Name: DAVID PIKE

Adel War Memorial Association
Statement of cash flows
for the year ended 30 September 2025

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

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

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

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

Adel War Memorial Association

Notes to the accounts

for the year ended 30 September 2025

1 Accounting policies

Basis of accounting

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

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

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

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

Going concern

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

Incoming resources

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

Grants and donations

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

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

Expenditure and liabilities

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

Taxation

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

Tangible fixed assets

Tangible fixed assets costing more than £500 are capitalised and included at cost including any incidental expenses of acquisition. Gifted assets are shown at the value to the charity on receipt.

Depreciation is provided on all tangible fixed assets at rates calculated to write off the cost on a straight line basis over their expected useful economic lives as follows:

Freehold land: nil

Freehold buildings: over 20 years

All weather pitch: over 10 years

Fixtures and fittings: over 10 years

Car park and tennis courts: over 10 years

Adel War Memorial Association

Notes to the accounts

for the year ended 30 September 2025

1 Accounting policies continued

Pensions

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

Fund accounting

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

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

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

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

Leases

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

Adel War Memorial Association

Notes to the accounts continued

for the year ended 30 September 2025

2 Donations and legacies

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

3 Charitable activities income

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

4 Other trading activities

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

5 Charitable activities expenditure

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

5a Support costs

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

Adel War Memorial Association

Notes to the accounts continued

for the year ended 30 September 2025

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

Fund name

Changing rooms

Kitchen

Bowls pavilion fund

Booming backhands fund

Hockey section donations

HCRDF

LCC AWMA

LCC Hockey

Archery donations

Cricket donations

Drama donations

Tennis donations

Bowls donations

Football donations

Purpose of restriction

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).

Towards the kitchen refurbishment costs (The balance is the net book value of the asset only, and the outgoing is the annual depreciation).

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).

Funds donated to be used to support potentially vulnerable schoolchildren to access free tennis coaching.

Towards new changing rooms by the hockey pitch for the use of hockey players.

The project aims to provide new changing rooms by the hockey pitch for the use of hockey players.

Towards the cost of repairing the boundary fence between the AWMA grounds and the adjacent private property.

Towards the cost of surveys and design work for the planning application required to support the development of new changing facilities adjacent to the hockey pitch.

Towards archery section activities.

Towards cricket section activities.

Towards drama section activities. The balance includes the net book value of fixed assets £29,106.

Towards tennis section activities.

Towards bowls section activities.

Towards football section activities.

Adel War Memorial Association

Notes to the accounts continued

for the year ended 30 September 2025

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

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

9 Cash at bank and in hand	2025	2024
	£	£
Main bank and cash	115,033	55,404
Sections bank and cash	<u>274,521</u>	<u>264,324</u>
	<u>389,554</u>	<u>319,728</u>

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

11 Creditors: amounts falling due after one year	2025	2024
	£	£
Bank loans	-	1,561
	<u>-</u>	<u>1,561</u>

Adel War Memorial Association

Notes to the accounts continued

for the year ended 30 September 2025

12 Designated funds

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

13 Staff costs and numbers

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

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

Defined contribution pension scheme

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

14 Related party transactions

Trustee expenses

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

Trustee remuneration and benefits

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

Other related party transactions

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

The charity charged rent of £24,000 (2024 - £24,000) for the use of the bar and lounge areas during the year.

Adel Sports and Social Club Limited has made a donation under its covenant of £5,500 to the charity (2024 - £nil).

15 Operating leases

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

	2025	2024
	£	£
Within one year	1,400	1,000
In the second to fifth years inclusive	3,701	-
Over five years from the balance sheet date	-	-
	<u>5,101</u>	<u>1,000</u>

Adel War Memorial Association

Notes to the accounts continued

for the year ended 30 September 2025

16 Natural classification of charitable expenditure

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

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