

**REGISTERED COMPANY NUMBER: 10615980 (England and Wales)**  
**REGISTERED CHARITY NUMBER: 1177887**

**Report of the Trustees and**  
**Financial Statements for the Year Ended 31 March 2022**  
**for**  
**Yorkshire Community And Leisure Complex**  
**Limited**

Abraham Accountants  
Sher House  
46 Houghton Place  
Bradford  
West Yorkshire  
BD1 3RG

**Yorkshire Community And Leisure Complex  
Limited**

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for the Year Ended 31 March 2022**

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**Yorkshire Community And Leisure Complex  
Limited**

**Report of the Trustees  
for the Year Ended 31 March 2022**

The trustees who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 31 March 2022. The trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to 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).

**STRUCTURE, GOVERNANCE AND MANAGEMENT**

**Governing document**

The charity is controlled by its governing document, a deed of trust, and constitutes a limited company, limited by guarantee, as defined by the Companies Act 2006.

**REFERENCE AND ADMINISTRATIVE DETAILS**

**Registered Company number**

10615980 (England and Wales)

**Registered Charity number**

1177887

**Registered office**

Yorkshire Community And Leisure Complex  
Feather Road  
Bradford  
BD3 9DJ

**Trustees**

Mr Amjad Mahmood Bostan Manager  
Mr Zaheer Rauf Manager  
Mr Shahid Bostan Manager  
Mr Zulfkar Ali Manager

**Independent Examiner**

Abraham Accountants  
ACCA  
Abraham Accountants  
Sher House  
46 Houghton Place  
Bradford  
West Yorkshire  
BD1 3RG

Approved by order of the board of trustees on 7 December 2022 and signed on its behalf by:

**Yorkshire Community And Leisure Complex  
Limited**

**Report of the Trustees  
for the Year Ended 31 March 2022**

Mr Zaheer Rauf - Trustee

**Independent Examiner's Report to the Trustees of  
Yorkshire Community And Leisure Complex  
Limited**

**Independent examiner's report to the trustees of Yorkshire Community And Leisure Complex Limited ('the Company')**

I report to the charity trustees on my examination of the accounts of the Company for the year ended 31 March 2022.

**Responsibilities and basis of report**

As the charity's trustees of the 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 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 2011 ('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 Report to the Trustees of  
Yorkshire Community And Leisure Complex  
Limited**

**Independent examiner's statement**

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

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.

Abraham Accountants  
ACCA  
Abraham Accountants  
Sher House  
46 Houghton Place  
Bradford  
West Yorkshire  
BD1 3RG

2 November 2022

**Yorkshire Community And Leisure Complex  
Limited**

**Statement of Financial Activities  
for the Year Ended 31 March 2022**

	Notes	2022 Unrestricted fund £	2021 Total funds £
<b>INCOME AND ENDOWMENTS FROM</b>			
Donations and legacies		183,071	198,497
Investment income	2	-	2
<b>Total</b>		<u>183,071</u>	<u>198,499</u>
<b>EXPENDITURE ON</b>			
Raising funds	3	198,630	199,420
Other		-	1,440
<b>Total</b>		<u>198,630</u>	<u>200,860</u>
<b>NET INCOME/(EXPENDITURE)</b>		(15,559)	(2,361)
<b>RECONCILIATION OF FUNDS</b>			
<b>Total funds brought forward</b>		29,233	31,594
<b>TOTAL FUNDS CARRIED FORWARD</b>		<u><u>13,674</u></u>	<u><u>29,233</u></u>

The notes form part of these financial statements

**Yorkshire Community And Leisure Complex  
Limited**

**Balance Sheet  
31 March 2022**

	Notes	2022 Unrestricted fund £	2021 Total funds £
<b>CURRENT ASSETS</b>			
Cash at bank and in hand		14,135	29,694
<b>CREDITORS</b>			
Amounts falling due within one year	7	(461)	(461)
<b>NET CURRENT ASSETS</b>		<u>13,674</u>	<u>29,233</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>		13,674	29,233
<b>NET ASSETS</b>		<u>13,674</u>	<u>29,233</u>
<b>FUNDS</b>	8		
Unrestricted funds		<u>13,674</u>	<u>29,233</u>
<b>TOTAL FUNDS</b>		<u>13,674</u>	<u>29,233</u>

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 March 2022.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 March 2022 in accordance with Section 476 of the Companies Act 2006.

The trustees acknowledge their responsibilities for

- (a) ensuring that the charitable company keeps accounting records that comply with Sections 386 and 387 of the Companies Act 2006 and
- (b) preparing financial statements which give a true and fair view of the state of affairs of the charitable company as at the end of each financial year and of its surplus or deficit for each financial year in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the charitable company.

The notes form part of these financial statements



**Yorkshire Community And Leisure Complex  
Limited**

**Balance Sheet - continued  
31 March 2022**

These financial statements have been prepared in accordance with the provisions applicable to charitable companies subject to the small companies regime.

The financial statements were approved by the Board of Trustees and authorised for issue on 7 December 2022 and were signed on its behalf by:

Mr Zaheer Rauf - Trustee

The notes form part of these financial statements

**Yorkshire Community And Leisure Complex  
Limited**

**Notes to the Financial Statements  
for the Year Ended 31 March 2022**

**1. ACCOUNTING POLICIES**

**Basis of preparing the financial statements**

The financial statements of the charitable company, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to 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)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Companies Act 2006. The financial statements have been prepared under the historical cost convention.

**Income**

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

**Expenditure**

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

**Taxation**

The charity is exempt from corporation tax on its charitable activities.

**Fund accounting**

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

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

**Yorkshire Community And Leisure Complex  
Limited**

**Notes to the Financial Statements - continued  
for the Year Ended 31 March 2022**

**2. INVESTMENT INCOME**

	2022	2021
	£	£
Interest receivable - trading	-	2
	<u>          </u>	<u>          </u>

**3. RAISING FUNDS**

**Raising donations and legacies**

	2022	2021
	£	£
Support costs	19,688	5,508
	<u>          </u>	<u>          </u>

**Investment management costs**

	2022	2021
	£	£
Rent collection	168,310	182,000
	<u>          </u>	<u>          </u>
Aggregate amounts	198,630	199,420
	<u>          </u>	<u>          </u>

**4. TRUSTEES' REMUNERATION AND BENEFITS**

There were no trustees' remuneration or other benefits for the year ended 31 March 2022 nor for the year ended 31 March 2021.

**Trustees' expenses**

There were no trustees' expenses paid for the year ended 31 March 2022 nor for the year ended 31 March 2021.

**Yorkshire Community And Leisure Complex  
Limited**

**Notes to the Financial Statements - continued  
for the Year Ended 31 March 2022**

**5. STAFF COSTS**

The average monthly number of employees during the year was as follows:

	2022	2021
Employees	<u>2</u>	<u>2</u>

No employees received emoluments in excess of £60,000.

**6. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES**

	Unrestricted fund £
<b>INCOME AND ENDOWMENTS FROM</b>	
Donations and legacies	198,497
Investment income	<u>2</u>
<b>Total</b>	<u>198,499</u>
 <b>EXPENDITURE ON</b>	
Raising funds	199,420
Other	<u>1,440</u>
<b>Total</b>	<u>200,860</u>
 <b>NET INCOME/(EXPENDITURE)</b>	 (2,361)
 <b>RECONCILIATION OF FUNDS</b>	
<b>Total funds brought forward</b>	31,594
	<u>          </u>
<b>TOTAL FUNDS CARRIED FORWARD</b>	<u>29,233</u>

**Yorkshire Community And Leisure Complex  
Limited**

**Notes to the Financial Statements - continued  
for the Year Ended 31 March 2022**

**7. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	2022 £	2021 £
Social security and other taxes	461	461
	<u>461</u>	<u>461</u>

**8. MOVEMENT IN FUNDS**

	At 1/4/21 £	Net movement in funds £	At 31/3/22 £
<b>Unrestricted funds</b>			
General fund	29,233	(15,559)	13,674
	<u>29,233</u>	<u>(15,559)</u>	<u>13,674</u>
<b>TOTAL FUNDS</b>	<u>29,233</u>	<u>(15,559)</u>	<u>13,674</u>

Net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	183,071	(198,630)	(15,559)
	<u>183,071</u>	<u>(198,630)</u>	<u>(15,559)</u>
<b>TOTAL FUNDS</b>	<u>183,071</u>	<u>(198,630)</u>	<u>(15,559)</u>

**Comparatives for movement in funds**

	At 1/4/20 £	Net movement in funds £	At 31/3/21 £
<b>Unrestricted funds</b>			
General fund	31,594	(2,361)	29,233
	<u>31,594</u>	<u>(2,361)</u>	<u>29,233</u>
<b>TOTAL FUNDS</b>	<u>31,594</u>	<u>(2,361)</u>	<u>29,233</u>

**Yorkshire Community And Leisure Complex  
Limited**

**Notes to the Financial Statements - continued  
for the Year Ended 31 March 2022**

**8. MOVEMENT IN FUNDS - continued**

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	198,499	(200,860)	(2,361)
	<hr/>	<hr/>	<hr/>
<b>TOTAL FUNDS</b>	<u>198,499</u>	<u>(200,860)</u>	<u>(2,361)</u>

A current year 12 months and prior year 12 months combined position is as follows:

	At 1/4/20 £	Net movement in funds £	At 31/3/22 £
<b>Unrestricted funds</b>			
General fund	31,594	(17,920)	13,674
	<hr/>	<hr/>	<hr/>
<b>TOTAL FUNDS</b>	<u>31,594</u>	<u>(17,920)</u>	<u>13,674</u>

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	381,570	(399,490)	(17,920)
	<hr/>	<hr/>	<hr/>
<b>TOTAL FUNDS</b>	<u>381,570</u>	<u>(399,490)</u>	<u>(17,920)</u>

**Yorkshire Community And Leisure Complex  
Limited**

**Notes to the Financial Statements - continued  
for the Year Ended 31 March 2022**

**9. RELATED PARTY DISCLOSURES**

There were no related party transactions for the year ended 31 March 2022.

**Yorkshire Community And Leisure Complex  
Limited**

**Detailed Statement of Financial Activities  
for the Year Ended 31 March 2022**

	2022 £	2021 £
<b>INCOME AND ENDOWMENTS</b>		
<b>Donations and legacies</b>		
Donations	111,923	128,178
Sales	66,261	50,966
Exceptional items	4,887	19,353
	<hr/> 183,071	<hr/> 198,497
<b>Investment income</b>		
Interest receivable - trading	-	2
	<hr/> 183,071	<hr/> 198,499
<b>EXPENDITURE</b>		
<b>Other trading activities</b>		
Wages	10,632	11,912
<b>Investment management costs</b>		
Rent collection	168,310	182,000
<b>Support costs</b>		
<b>Management</b>		
Rates and water	6,434	-
Sundries	-	172
	<hr/> 6,434	<hr/> 172
<b>Finance</b>		
Sundries	10,669	5,099
Bank charges	305	237
	<hr/> 10,974	<hr/> 5,336
<b>Governance costs</b>		
Accountancy and legal fees	2,280	1,440

This page does not form part of the statutory financial statements



**Yorkshire Community And Leisure Complex  
Limited**

**Detailed Statement of Financial Activities  
for the Year Ended 31 March 2022**

	2022 £	2021 £
Total resources expended	198,630	200,860
<b>Net expenditure</b>	<b>(15,559)</b>	<b>(2,361)</b>

This page does not form part of the statutory financial statements