

MOOR ALLERTON SPORTS AND SOCIAL CENTRE

England & Wales · Charity number 1179842

Details

Other names MASSC

Status Registered

Legal form CIO

Registered 2018-09-07

Register [View on the Charity Commission register](#)

Contact

Address Moorallerton Sports & Social Centre
Stonegate Road
Leeds
LS17 6EL

Phone 07478070322

Email massc.cmgr@gmail.com

Website www.massc.org

Activities

Objects: THE OBJECTS OF THE CIO ARE:TO FURTHER OR BENEFIT THE RESIDENTS OF LEEDS METROPOLITAN DISTRICT AND THE SURROUNDING AREA WITHOUT DISTINCTION OF SEX, SEXUAL ORIENTATION, RACE OR OF POLITICAL, RELIGIOUS OR OTHER OPINIONS BY ASSOCIATING TOGETHER THE SAID RESIDENTS AND THE LOCAL AUTHORITIES, VOLUNTARY AND OTHER ORGANISATIONS IN A COMMON EFFORT TO ADVANCE EDUCATION AND TO PROVIDE FACILITIES IN THE INTERESTS OF SOCIAL WELFARE FOR RECREATION AND LEISURE TIME OCCUPATION WITH THE OBJECTIVE OF IMPROVING THE CONDITIONS OF LIFE FOR THE RESIDENTS.IN FURTHERANCE OF THESE OBJECTS BUT NOT OTHERWISE, THE TRUSTEES SHALL HAVE POWER:TO ESTABLISH OR SECURE THE ESTABLISHMENT OF A COMMUNITY CENTRE AND TO MAINTAIN OR MANAGE OR CO-OPERATE WITH ANY STATUTORY AUTHORITY IN THE MAINTENANCE AND MANAGEMENT OF SUCH A CENTRE FOR ACTIVITIES PROMOTED BY THE CHARITY IN FURTHERANCE OF THE ABOVE OBJECTS.

Activities: The provision of a sports and social centre, at which various activities are carried out. These include Bowls (both indoor and outdoor), Bridge, Table Tennis and Snooker.

Classification

- **How:** Provides Buildings/facilities/open Space
- **What:** Recreation

Geography

- **Area of benefit:** LOCAL
- Leeds City

Finances

Period end	Income	Expenditure	Assets	Employees
2025-03-31	£67,603	£67,761	-	-
2024-03-31	£57,936	£56,239	-	-
2023-03-31	£50,553	£49,691	-	-
2022-03-31	£46,182	£49,420	-	-
2021-03-31	£79,529	£47,261	-	-

Trustees

Name	Role	Appointed
Ann Carol Page		2025-03-10
DOUGLAS FERN		2017-10-11
Dagmar Reynolds		2021-11-17
Greg Reynolds		2025-02-05
JAMES PHILIP LAWSON		2017-10-11
Martin John Kaitcer		2023-05-23
Peter Jeffrey Williams		2019-11-23
RUSSELL STANCLIFFE		2017-10-11

MOOR ALLERTON SPORTS AND SOCIAL CENTRE

England & Wales - Charity number 1179842

Accounts



Trustees' Annual Report for the period

From **1st April 2024** To

31st March 2025

Charity name: Moor Allerton Sports & Social Centre

Charity registration number: 1179842

Objectives and Activities

	SORP reference	
Summary of the purposes of the charity as set out in its governing document	Para 1.17	To provide educational & recreational facilities for the people of Leeds and surrounding areas
Summary of the main activities in relation to those purposes for the public benefit, in particular, the activities, projects or services identified in the accounts.	Para 1.17 and 1.19	The provision of facilities for playing bridge, crown green bowling, table tennis and snooker. To provide facilities for the local area to hire for education & leisure.
Statement confirming whether the trustees have had regard to the guidance issued by the Charity Commission on public benefit	Para 1.18	The trustees have had regard to the guidance issued by the Charity Commission on public benefit.

Additional information (optional)

You may choose to include further statements where relevant about:

	SORP reference	
Policy on grant making	Para 1.38	
Policy on social investment including program related investment	Para 1.38	
Contribution made by volunteers	Para 1.38	
Other		

Achievements and Performance

	SORP reference	
Summary of the main achievements of the charity, identifying the difference the charity's work has made to the circumstances of its beneficiaries and any wider benefits to society as a whole.	Para 1.20	<p>Bridge is growing slowly.</p> <p>Bowls membership at record levels.</p> <p>Community Hall usage increased.</p>

Additional information (optional)

You may choose to include further statements where relevant about:

Achievements against objectives set	Para 1.41	
Performance of fundraising activities against objectives set	Para 1.41	
Investment performance against objectives	Para 1.41	
Other		

Financial Review

Review of the charity's financial position at the end of the period	Para 1.21	The charity has net assets of £58k and is well placed to meet its objectives in the near future.
Statement explaining the policy for holding reserves stating why they are held	Para 1.22	Sufficient reserves to meet unexpected expenses.
Amount of reserves held	Para 1.22	£10,000
Reasons for holding zero reserves	Para 1.22	n/a
Details of fund materially in deficit	Para 1.24	n/a
Explanation of any uncertainties about the charity continuing as a going concern	Para 1.23	n/a

Additional information (optional)

You may choose to include further statements where relevant about:

The charity's principal sources of funds (including any fundraising)	Para 1.47	
Investment policy and objectives including any social investment policy adopted	Para 1.46	
A description of the principal risks facing the charity	Para 1.46	
Other		

Structure, Governance and Management

Description of charity's trusts:		
Type of governing document (trust deed , royal charter)	Para 1.25	Constitution
How is the charity constituted? (e.g unincorporated association , CIO)	Para 1.25	Charitable Incorporated Association
Trustee selection methods including details of any constitutional provisions e.g. election to post or name of any person or body entitled to appoint one or more trustees	Para 1.25	Nominated and elected by members

Additional information (optional)

You may choose to include further statements where relevant about:

Policies and procedures adopted for the induction and training of trustees	Para 1.51	
The charity's organisational structure and any wider network with which the charity works	Para 1.51	
Relationship with any related parties	Para 1.51	
Other		

Reference and Administrative details

Charity name	Moor Allerton Sports & Social Centre
Other name the charity uses	MASSC
Registered charity number	1179842
Charity's principal address	Stonegate Road (opposite the fire station) Leeds LS17 6EL

Names of the charity trustees who manage the charity

	Trustee name	Office (if any)	Dates acted if not for whole year	Name of person (or body) entitled to appoint trustee (if any)
1	Douglas Fern			
2	James Lawson			
3	Linda Greenland	Secretary		
4	William Seddon	Chair	Resigned 25/01/2025	
5	Peter Williams	Chair	Appointed 25/01/2025	
6	Dagmar Reynolds			
7	Russell Stancliffe			
8	Martin Kaitcer	Treasurer		
9	Gregory Reynolds		Appointed 07/02/2025	
10	Ann Page		Appointed 17/03/2025	
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18				
19				
20				

Corporate trustees – names of the directors at the date the report was approved

Director name		

Name of trustees holding title to property belonging to the charity

Trustee name	Dates acted if not for whole year	

Funds held as custodian trustees on behalf of others

Description of the assets held in this capacity	
Name and objects of the charity on whose behalf the assets are held and how this falls within the custodian charity's objects	
Details of arrangements for safe custody and segregation of such assets from the charity's own assets	

Additional information (optional)

Names and addresses of advisers (Optional information)

Type of adviser	Name	Address
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Name of chief executive or names of senior staff members (Optional information)

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Exemptions from disclosure

Reason for non-disclosure of key personnel details

n/a

Other optional information

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Declarations

The trustees declare that they have approved the trustees' report above.

Signed on behalf of the charity's trustees

Signature(s)	L.Greenland	M. J. Kaitcer
Full name(s)	Linda Anne Greenland	Martin John Kaitcer
Position (eg Secretary, Chair, etc)	Secretary	Treasurer
Date	20 th October 2024	

Moor Allerton Sports & Social Centre
(Registered Charity No. 1179842)

Accounts for the year ended 31 March 2025

**Independent Examiner' Report to the Trustees of
Moor Allerton Sports & Social Centre (Registered charity no 1179842)
Accounts for the year ended 31 March 2025**

I report to the charity trustees on my examination of the accounts of the charity for the year ended 31 March 2025.

Responsibilities and basis of report

As the charity's trustees you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the Act').

I report in respect of my examination of the charity's accounts carried out under section 145 of the Act and in carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

Independent examiner's statement

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 charity as required by section 130 of the Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 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.

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.

Jonathan Crossley ACA
Brays Chartered Accountants, Riverview Court, Castle Gate, Wetherby, LS22 6LE

27 August 2025

Moor Allerton Sports & Social Centre

Balance Sheet as at 31 March 2025

	NOTES	31/03/2025	31/03/2024
Fixed Assets			
Tangible Assets	4	15,341	14,060
Current Assets			
Stocks		974	824
Debtors		3,476	3,903
Cash at Bank and in Hand	5	46,994	45,870
		<u>51,445</u>	<u>50,597</u>
Less Current Liabilities			
Contributions paid in advance		-	-
Accrued room hire income		1,417	1,921
Sundry Creditors & Accrued Charges		7,262	4,471
		<u>8,679</u>	<u>6,392</u>
Net Current Assets		42,766	44,205
Total Net Assets		<u>58,107</u>	<u>58,265</u>
Represented by;			
Transferred/Brought Forward		58,265	56,568
Net Resources Per Accounts		(158)	1,697
Carried Forward		<u>58,107</u>	<u>58,265</u>

Signed by the Secretary and the Treasurer

L Greenland

M Kaitcer

21 August 2025

Moor Allerton Sports & Social Centre

Statement of Financial Activities for the Year ended 31 March 2025

	NOTES	31/03/2025	31/03/2024
Incoming Resources			
Hire of Rooms		35,423	32,170
Contributions from Sections	2	30,540	25,581
Donation		-	-
LCC Grant		-	-
Gift Aid		-	-
Bank interest and compensation		1,640	185
		<u>67,603</u>	<u>57,936</u>
Resources Expended			
Bar (Surplus)/Deficit		(2,652)	(3,827)
Business Rates and Refuse Disposal		2,727	2,691
Water Rates		4,628	4,577
Insurance		4,743	3,838
Light and Heat		13,593	11,071
Wages and National Insurance		22,619	20,665
Centre Manager		3,000	3,000
Cleaning		2,149	1,936
Maintenance Costs	3	10,412	6,695
Telephone, Web & Broadband		924	942
Licence fees		1,207	891
General Expenses		-	120
Bookkeeping and payroll		510	480
Accountants' Charges		1,140	1,070
Bank charges		108	61
Depreciation		2,653	2,029
(Profit)/loss on disposal of assets		-	-
		<u>67,761</u>	<u>56,239</u>
Net Incoming (Outgoing) Resources		<u>(158)</u>	<u>1,697</u>

Moor Allerton Sports & Social Centre

Notes to the Accounts for the Year ended 31 March 2025

1 Accounting policies

Basis of Accounting

The financial statements have been prepared under the historical cost convention and in accordance with the Statement of Recommended Practice 'Charities SORP (FRS 102)', applicable accounting standards and the Charities Act 2011.

Incoming resources

Voluntary income including donations and grants that provide core funding or are of a general nature is recognised where there is entitlement, certainty of receipt and the amount can be measured with sufficient reliability.

Incoming resources from tax reclaims are included in the statement of financial activities at the same time as the gift to which they relate.

Investment income is recognised on a receivable basis.

Resources expended

Liabilities are recognised as soon as there is a legal or constructive obligation committing the charity to the expenditure. All expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all costs related to the category.

Costs of generating funds are the costs of trading for fundraising purposes.

Taxation

As a registered charity the Centre benefits from rates relief and is generally exempt from Income Tax and Capital Gains Tax, but not VAT. Irrecoverable VAT is included in the cost of the items to which it relates.

Fixed assets

Individual fixed assets costing £100 or more are initially recorded at cost.

Depreciation

Depreciation is provided on tangible fixed assets so as to write off each asset over its estimate useful life:

Plant and machinery	25% reducing balance basis
Freehold interest in land and buildings (including heritage)	2% straight line basis
Improvements to freehold land and buildings	10% straight line basis

Stocks

Stock is valued at the lower of cost and net realisable value, after due regard for obsolete and slow moving stock. Net realisable value is based on selling price less expected costs to complete and sell. Donated items are not included in the financial statements until they are sold or distributed.

Moor Allerton Sports & Social Centre

Notes to the Accounts for the Year ended 31 March 2025

	31/03/2025	31/03/2024		
2 From Sections				
Bowls	6,185	5,569		
Bridge	18,425	15,000		
Snooker	1,709	1,461		
Table Tennis	4,221	3,551		
	<u>30,540</u>	<u>25,581</u>		
3 Maintenance Costs				
Invoices Under £250	1,016	74		
Redecorating costs	-	1,869		
Electrical repairs	1,430	1,558		
Fire safety and alarm testing	385	1,000		
Boiler repairs	535	106		
Landscaping / Gardening	3,160	2,088		
Tree felling	3,180	-		
Survey fees - re insurance	300	-		
Water meter groundwork	405	-		
	<u>10,412</u>	<u>6,695</u>		
4 Fixed Asset Summary				
	Equipment	Freehold Land & Buildings	Building Improve-ments	Total
Costs b/fwd	60,103	15,333	11,538	86,974
Additions	2,481	-	1,454	3,935
Disposals	-	-	-	-
Costs c/fwd	<u>62,583</u>	<u>15,333</u>	<u>12,992</u>	<u>90,909</u>
Depreciation b/fwd	58,396	6,442	8,077	72,914
Charge for Year	1,047	307	1,299	2,653
Eliminated on disposal	-	-	-	-
Depreciation c/fwd	<u>59,443</u>	<u>6,749</u>	<u>9,376</u>	<u>75,567</u>
Net Book Value at 31 March 2025	<u>3,140</u>	<u>8,584</u>	<u>3,616</u>	<u>15,341</u>
Net Book Value at 31 March 2024	<u>1,707</u>	<u>8,891</u>	<u>3,461</u>	<u>14,060</u>
5 Cash at Bank and in Hand				
Unrestricted Funds				
Virgin Money account	5,748	4,187		
Bar	302	213		
Natwest	40,654	41,060		
Cash	290	409		
	<u>46,994</u>	<u>45,870</u>		

Moor Allerton Sports & Social Centre

Notes to the Accounts for the Year ended 31 March 2025

6 Freehold property

The trustees hold the freehold of Memorial Hall, Stonegate Road, Leeds, LS17 6EL.

The trustees have not recognised the building on the balance sheet due to the prohibitive cost of obtaining a valuation.

7 Contingent liability

On 9 February 2003 the trustees of charity 523757 entered into a legal charge in favour of Leeds Bridge Club Limited over the freehold described in note 6 in exchange for a sum of £35,000. The benefit of the legal charge has since been transferred to Leeds Bridge Club Trust. The legal charge was transferred to this charity from charity 523757 on 1 April 2019, along with the other assets and liabilities of charity 523757.

The sum of £35,000 inflated annually according to the Retail Price Index is repayable on the sale of the freehold or in the other circumstances specified in the legal charge.

MOOR ALLERTON SPORTS AND SOCIAL CENTRE

England & Wales - Charity number 1179842

Accounts



Trustees' Annual Report for the period

From **1st April 2023** To

31st March 2024

Charity name: Moor Allerton Sports & Social Centre

Charity registration number: 1179842

Objectives and Activities

	SORP reference	
Summary of the purposes of the charity as set out in its governing document	Para 1.17	To provide educational & recreational facilities for the people of Leeds and surrounding areas
Summary of the main activities in relation to those purposes for the public benefit, in particular, the activities, projects or services identified in the accounts.	Para 1.17 and 1.19	The provision of facilities for playing bridge, crown green bowling, table tennis and snooker. To provide facilities for the local area to hire for education & leisure.
Statement confirming whether the trustees have had regard to the guidance issued by the Charity Commission on public benefit	Para 1.18	The trustees have had regard to the guidance issued by the Charity Commission on public benefit.

Additional information (optional)

You may choose to include further statements where relevant about:

	SORP reference	
Policy on grant making	Para 1.38	
Policy on social investment including program related investment	Para 1.38	
Contribution made by volunteers	Para 1.38	
Other		

Achievements and Performance

	SORP reference	
Summary of the main achievements of the charity, identifying the difference the charity's work has made to the circumstances of its beneficiaries and any wider benefits to society as a whole.	Para 1.20	<p>Bridge is growing slowly but has still not regained pre-Covid activity levels.</p> <p>Bowls & Table tennis continue to grow.</p> <p>Hall usage increased.</p>

Additional information (optional)

You may choose to include further statements where relevant about:

Achievements against objectives set	Para 1.41	
Performance of fundraising activities against objectives set	Para 1.41	
Investment performance against objectives	Para 1.41	
Other		

Financial Review

Review of the charity's financial position at the end of the period	Para 1.21	The charity has net assets of £58k and is well placed to meet its objectives in the near future.
Statement explaining the policy for holding reserves stating why they are held	Para 1.22	Sufficient reserves to meet unexpected expenses.
Amount of reserves held	Para 1.22	£10,000
Reasons for holding zero reserves	Para 1.22	n/a
Details of fund materially in deficit	Para 1.24	n/a
Explanation of any uncertainties about the charity continuing as a going concern	Para 1.23	n/a

Additional information (optional)

You may choose to include further statements where relevant about:

The charity's principal sources of funds (including any fundraising)	Para 1.47	
Investment policy and objectives including any social investment policy adopted	Para 1.46	
A description of the principal risks facing the charity	Para 1.46	
Other		

Structure, Governance and Management

Description of charity's trusts:		
Type of governing document (trust deed, royal charter)	Para 1.25	Constitution
How is the charity constituted? (e.g unincorporated association, CIO)	Para 1.25	Charitable Incorporated Association
Trustee selection methods including details of any constitutional provisions e.g. election to post or name of any person or body entitled to appoint one or more trustees	Para 1.25	Nominated and elected by members

Additional information (optional)

You may choose to include further statements where relevant about:

Policies and procedures adopted for the induction and training of trustees	Para 1.51	
The charity's organisational structure and any wider network with which the charity works	Para 1.51	
Relationship with any related parties	Para 1.51	
Other		

Reference and Administrative details

Charity name	Moor Allerton Sports & Social Centre
Other name the charity uses	MASSC
Registered charity number	1179842
Charity's principal address	Stonegate Road (opposite the fire station) Leeds LS17 6EL

Names of the charity trustees who manage the charity

	Trustee name	Office (if any)	Dates acted if not for whole year	Name of person (or body) entitled to appoint trustee (if any)
1	Douglas Fern			
2	James Lawson			
3	Linda Greenland	Secretary		
4	Paul Shafar	Treasurer	Resigned 15/10/2023	
5	William Seddon	Chair		
6	Peter Williams			
7	Dagmar Reynolds			
8	Russell Stancliffe			
9	Martin Kaitcer	Treasurer	Nominated 23/05/2023	
10				
11				
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13				
14				
15				
16				
17				
18				
19				
20				

Corporate trustees – names of the directors at the date the report was approved

Director name		

Name of trustees holding title to property belonging to the charity

Trustee name	Dates acted if not for whole year	

Funds held as custodian trustees on behalf of others

Description of the assets held in this capacity	
Name and objects of the charity on whose behalf the assets are held and how this falls within the custodian charity's objects	
Details of arrangements for safe custody and segregation of such assets from the charity's own assets	

Additional information (optional)

Names and addresses of advisers (Optional information)

Type of adviser	Name	Address
-----------------	------	---------

Name of chief executive or names of senior staff members (Optional information)

--

Exemptions from disclosure

Reason for non-disclosure of key personnel details

n/a

Other optional information

--

Declarations

The trustees declare that they have approved the trustees' report above.

Signed on behalf of the charity's trustees

Signature(s)	L.Greenland	M. J. Kaitcer
Full name(s)	Linda Anne Greenland	Martin John Kaitcer
Position (eg Secretary, Chair, etc)	Secretary	Treasurer
Date	21 st October 2024	

Moor Allerton Sports & Social Centre
(Registered Charity No. 1179842)

Accounts for the year ended 31 March 2024

**Independent Examiner' Report to the Trustees of
Moor Allerton Sports & Social Centre (Registered charity no 1179842)
Accounts for the year ended 31 March 2024**

I report to the charity trustees on my examination of the accounts of the charity for the year ended 31 March 2024.

Responsibilities and basis of report

As the charity's trustees you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the Act').

I report in respect of my examination of the charity's accounts carried out under section 145 of the Act and in carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

Independent examiner's statement

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 charity as required by section 130 of the Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 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.

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.

Jonathan Crossley ACA
Brays Chartered Accountants, Riverview Court, Castle Gate, Wetherby, LS22
6LE

Date: 26 July 2024

Moor Allerton Sports & Social Centre

Balance Sheet as at 31 March 2024

	NOTES	31/03/2024	31/03/2023
Fixed Assets			
Tangible Assets	4	14,060	15,697
Current Assets			
Stocks		824	700
Debtors		3,903	3,265
Cash at Bank and in Hand	5	45,870	42,882
		<u>50,597</u>	<u>46,846</u>
Less Current Liabilities			
Contributions paid in advance		-	-
Accrued room hire income		1,921	1,493
Sundry Creditors & Accrued Charges		4,471	4,482
		<u>6,392</u>	<u>5,975</u>
Net Current Assets		44,205	40,871
Total Net Assets		<u>58,265</u>	<u>56,568</u>
Represented by;			
Transferred/Brought Forward		56,568	55,706
Net Resources Per Accounts		1,697	862
Carried Forward		<u>58,265</u>	<u>56,568</u>

Signed by the Secretary and the Treasurer

L Greenland

M Kaitcer

Date: 18 July 2024

Moor Allerton Sports & Social Centre

Statement of Financial Activities for the Year ended 31 March 2024

	NOTES	31/03/2024	31/03/2023
Incoming Resources			
Hire of Rooms		32,170	27,479
Contributions from Sections	2	25,581	22,574
Donation		-	500
LCC Grant		-	-
Gift Aid		-	-
Bank interest and compensation		185	-
		<u>57,936</u>	<u>50,553</u>
Resources Expended			
Bar (Surplus)/Deficit		(3,827)	(2,834)
Business Rates and Refuse Disposal		2,691	2,729
Water Rates		4,577	2,380
Insurance		3,838	3,668
Light and Heat		11,071	10,822
Wages and National Insurance		20,665	19,141
Centre Manager		3,000	3,000
Cleaning		1,936	1,457
Maintenance Costs	3	6,695	4,374
Telephone, Web & Broadband		942	832
Licence fees		891	1,057
General Expenses		120	-
Bookkeeping and payroll		480	288
Accountants' Charges		1,070	1,150
Bank charges		61	60
Depreciation		2,029	1,811
(Profit)/loss on disposal of assets		-	(244)
		<u>56,239</u>	<u>49,691</u>
Net Incoming (Outgoing) Resources		<u>1,697</u>	<u>862</u>

Moor Allerton Sports & Social Centre

Notes to the Accounts for the Year ended 31 March 2024

1 Accounting policies

Basis of Accounting

The financial statements have been prepared under the historical cost convention and in accordance with the Statement of Recommended Practice 'Charities SORP (FRS 102)', applicable accounting standards and the Charities Act 2011.

Incoming resources

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Investment income is recognised on a receivable basis.

Resources expended

Liabilities are recognised as soon as there is a legal or constructive obligation committing the charity to the expenditure. All expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all costs related to the category.

Costs of generating funds are the costs of trading for fundraising purposes.

Taxation

As a registered charity the Centre benefits from rates relief and is generally exempt from Income Tax and Capital Gains Tax, but not VAT. Irrecoverable VAT is included in the cost of the items to which it relates.

Fixed assets

Individual fixed assets costing £100 or more are initially recorded at cost.

Depreciation

Depreciation is provided on tangible fixed assets so as to write off each asset over its estimate useful life:

Plant and machinery	25% reducing balance basis
Freehold interest in land and buildings (including heritage)	2% straight line basis
Improvements to freehold land and buildings	10% straight line basis

Stocks

Stock is valued at the lower of cost and net realisable value, after due regard for obsolete and slow moving stock. Net realisable value is based on selling price less expected costs to complete and sell. Donated items are not included in the financial statements until they are sold or distributed.

Moor Allerton Sports & Social Centre

Notes to the Accounts for the Year ended 31 March 2024

31/03/2024 31/03/2023

2 From Sections

Bowls	5,569	5,180
Bridge	15,000	12,000
Snooker	1,461	1,441
Table Tennis	3,551	3,953
	<u>25,581</u>	<u>22,574</u>

3 Maintenance Costs

Invoices Under £250	74	404
Redecorating costs	1,869	319
Electrical repairs	1,558	918
Fire safety and alarm testing	1,000	326
Boiler repairs	106	522
Drain inspection	-	270
Landscaping / Gardening	2,088	1,615
	<u>6,695</u>	<u>4,374</u>

4 Fixed Asset Summary

	Equipment	Freehold Land & Buildings	Building Improvements	Total
Costs b/fwd	59,710	15,333	11,538	86,581
Additions	393	-	-	393
Disposals	-	-	-	-
Costs c/fwd	<u>60,103</u>	<u>15,333</u>	<u>11,538</u>	<u>86,974</u>
Depreciation b/fwd	57,827	6,135	6,923	70,885
Charge for Year	569	307	1,154	2,029
Eliminated on disposal	-	-	-	-
Depreciation c/fwd	<u>58,396</u>	<u>6,442</u>	<u>8,077</u>	<u>72,914</u>
Net Book Value at 31 March 2024	<u>1,707</u>	<u>8,891</u>	<u>3,461</u>	<u>14,060</u>
Net Book Value at 31 March 2023	<u>1,883</u>	<u>9,198</u>	<u>4,615</u>	<u>15,696</u>

5 Cash at Bank and in Hand

Unrestricted Funds

Virgin Money account	4,187	42,527
Bar	213	355
Natwest	41,060	-
Cash	409	-
	<u>45,870</u>	<u>42,882</u>

Moor Allerton Sports & Social Centre

Notes to the Accounts for the Year ended 31 March 2024

6 Freehold property

The trustees hold the freehold of Memorial Hall, Stonegate Road, Leeds, LS17 6EL.

The trustees have not recognised the building on the balance sheet due to the prohibitive cost of obtaining a valuation.

7 Contingent liability

On 9 February 2003 the trustees of charity 523757 entered into a legal charge in favour of Leeds Bridge Club Limited over the freehold described in note 6 in exchange for a sum of £35,000. The benefit of the legal charge has since been transferred to Leeds Bridge Club Trust. The legal charge was transferred to this charity from charity 523757 on 1 April 2019, along with the other assets and liabilities of charity 523757.

The sum of £35,000 inflated annually according to the Retail Price Index is repayable on the sale of the freehold or in the other circumstances specified in the legal charge.

MOOR ALLERTON SPORTS AND SOCIAL CENTRE

England & Wales - Charity number 1179842

Accounts



Trustees' Annual Report for the period

From **1st April 2022** To

31st March 2023

Charity name:

Charity registration number:

Objectives and Activities

	SORP reference	
Summary of the purposes of the charity as set out in its governing document	Para 1.17	To provide educational & recreational facilities for the people of Leeds and surrounding areas
Summary of the main activities in relation to those purposes for the public benefit, in particular, the activities, projects or services identified in the accounts.	Para 1.17 and 1.19	The provision of facilities for playing bridge, crown green bowling, table tennis and snooker. To provide facilities for the local area to hire for education & leisure.
Statement confirming whether the trustees have had regard to the guidance issued by the Charity Commission on public benefit	Para 1.18	The trustees have had regard to the guidance issued by the Charity Commission on public benefit.

Additional information (optional)

You may choose to include further statements where relevant about:

	SORP reference	
Policy on grant making	Para 1.38	
Policy on social investment including program related investment	Para 1.38	
Contribution made by volunteers	Para 1.38	
Other		

Achievements and Performance

	SORP reference	
Summary of the main achievements of the charity, identifying the difference the charity's work has made to the circumstances of its beneficiaries and any wider benefits to society as a whole.	Para 1.20	<p>Snooker and Table Tennis returned to pre-Covid activity levels, but Bridge players have been very slow to resume face-to-face activities. Bowls has continued to grow.</p> <p>Facilities for tutor groups have expanded.</p> <p>Hall usage increased.</p>

Additional information (optional)

You may choose to include further statements where relevant about:

Achievements against objectives set	Para 1.41	
Performance of fundraising activities against objectives set	Para 1.41	
Investment performance against objectives	Para 1.41	
Other		

Financial Review

Review of the charity's financial position at the end of the period	Para 1.21	The charity has net assets of £56k and is well placed to meet its objectives in the near future.
Statement explaining the policy for holding reserves stating why they are held	Para 1.22	Sufficient reserves to meet unexpected expenses.
Amount of reserves held	Para 1.22	£5,000
Reasons for holding zero reserves	Para 1.22	n/a
Details of fund materially in deficit	Para 1.24	n/a
Explanation of any uncertainties about the charity continuing as a going concern	Para 1.23	n/a

Additional information (optional)

You may choose to include further statements where relevant about:

The charity's principal sources of funds (including any fundraising)	Para 1.47	
Investment policy and objectives including any social investment policy adopted	Para 1.46	
A description of the principal risks facing the charity	Para 1.46	
Other		

Structure, Governance and Management

Description of charity's trusts:		
Type of governing document (trust deed , royal charter)	Para 1.25	Constitution
How is the charity constituted? (e.g. unincorporated association , CIO)	Para 1.25	Charitable Incorporated Association
Trustee selection methods including details of any constitutional provisions e.g. election to post or name of any person or body entitled to appoint one or more trustees	Para 1.25	Nominated and elected by members

Additional information (optional)

You may choose to include further statements where relevant about:

Policies and procedures adopted for the induction and training of trustees	Para 1.51	
The charity's organisational structure and any wider network with which the charity works	Para 1.51	
Relationship with any related parties	Para 1.51	
Other		

Reference and Administrative details

Charity name	Moor Allerton Sports & Social Centre
Other name the charity uses	MASSC
Registered charity number	1179842
Charity's principal address	Stonegate Road (opposite the fire station) Leeds LS17 6EL

Names of the charity trustees who manage the charity

	Trustee name	Office (if any)	Dates acted if not for whole year	Name of person (or body) entitled to appoint trustee (if any)
1	Douglas Fern			
2	James Lawson			
3	Linda Greenland	Linda Greenland		
4	Paul Shafar	Treasurer		
5	William Seddon	Chair		
6	Peter Williams			
7	Peter Carson		Resigned 23/10/22	
8	Dagmar Reynolds			
9	Jon Qualtrough		Resigned 23/10/22	
10	Russell Stancliffe			
11				
12				
13				
14				
15				
16				
17				
18				
19				
20				

Corporate trustees – names of the directors at the date the report was approved

Director name		

Name of trustees holding title to property belonging to the charity

Trustee name	Dates acted if not for whole year	

Funds held as custodian trustees on behalf of others

Description of the assets held in this capacity	
Name and objects of the charity on whose behalf the assets are held and how this falls within the custodian charity's objects	
Details of arrangements for safe custody and segregation of such assets from the charity's own assets	

Additional information (optional)

Names and addresses of advisers (Optional information)

Type of adviser	Name	Address
-----------------	------	---------

Name of chief executive or names of senior staff members (Optional information)

--

Exemptions from disclosure

Reason for non-disclosure of key personnel details

n/a

Other optional information

--

Declarations

The trustees declare that they have approved the trustees' report above.

Signed on behalf of the charity's trustees

Signature(s)	L.Greenland	P. Shafar
Full name(s)	Linda Anne Greenland	Paul Nathan Shafar
Position (eg Secretary, Chair, etc)	Secretary	Treasurer
Date	25 th September 2023	

Moor Allerton Sports & Social Centre
(Registered Charity No. 1179842)

Accounts for the year ended 31 March 2023

**Independent Examiner' Report to the Trustees of
Moor Allerton Sports & Social Centre (Registered charity no 1179842)
Accounts for the year ended 31 March 2023**

I report to the charity trustees on my examination of the accounts of the charity for the year ended 31 March 2023.

Responsibilities and basis of report

As the charity's trustees you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the Act').

I report in respect of my examination of the charity's accounts carried out under section 145 of the Act and in carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

Independent examiner's statement

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 charity as required by section 130 of the Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 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.

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.

Jonathan Crossley ACA
Brays Chartered Accountants, Riverview Court, Castle Gate, Wetherby, LS22 6LE

Date:

Moor Allerton Sports & Social Centre
Balance Sheet as at 31 March 2023

	NOTES	31/03/2023	31/03/2022
Fixed Assets			
Tangible Assets	4	15,697	17,954
Current Assets			
Stocks		700	700
Debtors		3,265	1,541
Cash at Bank and in Hand	5	42,882	41,117
		<u>46,846</u>	<u>43,358</u>
Less Current Liabilities			
Contributions paid in advance		-	-
Accrued room hire income		1,493	1,476
Sundry Creditors & Accrued Charges		4,482	4,130
		<u>5,975</u>	<u>5,606</u>
Net Current Assets		40,871	37,752
Total Net Assets		<u>56,568</u>	<u>55,706</u>
Represented by;			
Transferred/Brought Forward		55,706	58,944
Net Resources Per Accounts		862	(3,238)
Carried Forward		<u>56,568</u>	<u>55,706</u>

Signed by the Secretary and the Treasurer

L Greenland

P Shafar

Date:

Moor Allerton Sports & Social Centre

Statement of Financial Activities for the Year ended 31 March 2023

	NOTES	31/03/2023	31/03/2022
Incoming Resources			
Hire of Rooms		27,479	17,609
Contributions from Sections	2	22,574	21,563
Donation		500	-
LCC Grant		-	3,985
JRS Grant		-	3,071
Gift Aid		-	(46)
		<u>50,553</u>	<u>46,182</u>
Resources Expended			
Bar (Surplus)/Deficit		(2,834)	(1,185)
Business Rates and Refuse Disposal		2,729	1,973
Water Rates		2,380	1,627
Insurance		3,668	2,734
Light and Heat		10,822	9,809
Wages and National Insurance		19,141	21,444
Centre Manager		3,000	1,750
Cleaning		1,457	1,027
Security		-	309
Maintenance Costs	3	4,374	3,103
Telephone, Web & Broadband		832	751
Licence fees		1,057	1,156
General Expenses		-	8
Bookkeeping and payroll		288	1,110
Accountants' Charges		1,150	1,452
Bank charges		60	-
Depreciation		1,811	2,354
(Profit)/loss on disposal of assets		(244)	-
		<u>49,691</u>	<u>49,420</u>
Net Incoming (Outgoing) Resources		<u>862</u>	<u>(3,238)</u>

Moor Allerton Sports & Social Centre

Notes to the Accounts for the Year ended 31 March 2023

1 Accounting policies

Basis of Accounting

The financial statements have been prepared under the historical cost convention and in accordance with the Statement of Recommended Practice 'Charities SORP (FRS 102)', applicable accounting standards and the Charities Act 2011.

Incoming resources

Voluntary income including donations and grants that provide core funding or are of a general nature is recognised where there is entitlement, certainty of receipt and the amount can be measured with sufficient reliability.

Incoming resources from tax reclaims are included in the statement of financial activities at the same time as the gift to which they relate.

Investment income is recognised on a receivable basis.

Resources expended

Liabilities are recognised as soon as there is a legal or constructive obligation committing the charity to the expenditure. All expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all costs related to the category.

Costs of generating funds are the costs of trading for fundraising purposes.

Taxation

As a registered charity the Centre benefits from rates relief and is generally exempt from Income Tax and Capital Gains Tax, but not VAT. Irrecoverable VAT is included in the cost of the items to which it relates.

Fixed assets

Individual fixed assets costing £100 or more are initially recorded at cost.

Depreciation

Depreciation is provided on tangible fixed assets so as to write off each asset over its estimate useful life:

Plant and machinery	25% reducing balance basis
Freehold interest in land and buildings (including heritage)	2% straight line basis
Improvements to freehold land and buildings	10% straight line basis

Stocks

Stock is valued at the lower of cost and net realisable value, after due regard for obsolete and slow moving stock. Net realisable value is based on selling price less expected costs to complete and sell. Donated items are not included in the financial statements until they are sold or distributed.

Moor Allerton Sports & Social Centre

Notes to the Accounts for the Year ended 31 March 2023

31/03/2023 31/03/2022

2 From Sections

Bowls	5,180	3,463
Bridge	12,000	12,000
Snooker	1,441	1,566
Table Tennis	3,953	4,534
	<u>22,574</u>	<u>21,563</u>

3 Maintenance Costs

Invoices Under £250	404	168
Redecorating costs	319	742
Electrical repairs	918	288
Fire safety and alarm testing	326	215
Boiler repairs	522	-
Drain inspection	270	-
Landscaping / Gardening	1,615	1,690
	<u>4,374</u>	<u>3,103</u>

4 Fixed Asset Summary

	Equipment	Freehold Land & Buildings	Building Improve- ments	Total
Costs b/fwd	60,987	15,333	11,538	87,858
Additions	160	-	-	160
Disposals	(1,437)	-	-	(1,437)
Costs c/fwd	<u>59,710</u>	<u>15,333</u>	<u>11,538</u>	<u>86,581</u>
Depreciation b/fwd	58,307	5,828	5,769	69,904
Charge for Year	351	307	1,154	1,811
Eliminated on disposal	(831)	-	-	(831)
Depreciation c/fwd	<u>57,827</u>	<u>6,135</u>	<u>6,923</u>	<u>70,884</u>
Net Book Value at 31 March 2023	<u>1,883</u>	<u>9,198</u>	<u>4,615</u>	<u>15,697</u>
Net Book Value at 31 March 2022	<u>2,680</u>	<u>9,505</u>	<u>5,769</u>	<u>17,954</u>

5 Cash at Bank and in Hand

Unrestricted Funds

Virgin Money account	42,527	40,837
Bar	355	280
Cash	-	-
	<u>42,882</u>	<u>41,117</u>

Moor Allerton Sports & Social Centre

Notes to the Accounts for the Year ended 31 March 2023

6 Freehold property

The trustees hold the freehold of Memorial Hall, Stonegate Road, Leeds, LS17 6EL.

The trustees have not recognised the building on the balance sheet due to the prohibitive cost of obtaining a valuation.

7 Contingent liability

On 9 February 2003 the trustees of charity 523757 entered into a legal charge in favour of Leeds Bridge Club Limited over the freehold described in note 6 in exchange for a sum of £35,000. The benefit of the legal charge has since been transferred to Leeds Bridge Club Trust. The legal charge was transferred to this charity from charity 523757 on 1 April 2019, along with the other assets and liabilities of charity 523757.

The sum of £35,000 inflated annually according to the Retail Price Index is repayable on the sale of the freehold or in the other circumstances specified in the legal charge.

MOOR ALLERTON SPORTS AND SOCIAL CENTRE

England & Wales - Charity number 1179842

Accounts



Trustees' Annual Report for the period

From 1st April 2021 To 31st March 2022

Charity name: Moor Allerton Sports and Social Centre

Charity registration number: 1179842

Objectives and Activities

	SORP reference	
Summary of the purposes of the charity as set out in its governing document	Para 1.17	To provide educational & recreational facilities for the people of Leeds and surrounding areas
Summary of the main activities in relation to those purposes for the public benefit, in particular, the activities, projects or services identified in the accounts.	Para 1.17 and 1.19	The provision of facilities for playing bridge, crown green bowling, table tennis and snooker. To provide facilities for the local area to hire for education & leisure.
Statement confirming whether the trustees have had regard to the guidance issued by the Charity Commission on public benefit.	Para 1.18	The trustees have had regard to the guidance issued by the Charity Commission on public benefit.

Additional information (optional)

You may choose to include further statements where relevant about:

	SORP reference	
Policy on grant making	Para 1.38	
Policy on social investment including program related investment	Para 1.38	
Contribution made by volunteers	Para 1.38	

Other		
-------	--	--

Achievements and Performance

	SORP reference	
Summary of the main achievements of the charity, identifying the difference the charity's work has made to the circumstances of its beneficiaries and any wider benefits to society as a whole.	Para 1.20	<p>After Covid, we reopened partially in May, and fully in July in a socially distanced manor.</p> <p>Bowls, Snooker and Table Tennis returned to pre-Covid activity levels, but Bridge players have been very slow to resume face-to-face activities.</p> <p>Costs remained as low as possible pending return to full activity levels</p>

Additional information (optional)

You may choose to include further statements where relevant about:

Achievements against objectives set	Para 1.41	
Performance of fundraising activities against objectives set	Para 1.41	
Investment performance against objectives	Para 1.41	
Other		

Financial Review

Review of the charity's financial position at the end of the period	Para 1.21	The charity has net assets of £55k, and is well placed to meet its objectives in the near future.
Statement explaining the policy for holding reserves stating why they are held	Para 1.22	Sufficient reserves to meet unexpected expenses.
Amount of reserves held	Para 1.22	£1000
Reasons for holding zero reserves	Para 1.22	N/A
Details of fund materially in deficit	Para 1.24	N/A
Explanation of any uncertainties about the charity continuing as a going concern	Para 1.23	

Additional information (optional)

You may choose to include further statements where relevant about:

The charity's principal sources of funds (including any fundraising)	Para 1.47	
Investment policy and objectives including any social investment policy adopted	Para 1.46	
A description of the principal risks facing the charity	Para 1.46	
Other		

Structure, Governance and Management

Description of charity's trusts:		
Type of governing document (trust deed, royal charter)	Para 1.25	Constitution
How is the charity constituted? (e.g unincorporated association, CIO)	Para 1.25	Charitable Incorporated Association
Trustee selection methods including details of any constitutional provisions e.g. election to post or name of any person or body entitled to appoint one or more	Para 1.25	Nominated and elected by members

Additional information (optional)

You may choose to include further statements where relevant about:

Policies and procedures adopted for the induction and training of trustees	Para 1.51	
The charity's organisational structure and any wider network with which the charity works	Para 1.51	
Relationship with any related parties	Para 1.51	
Other		

Reference and Administrative details

Charity name	Moor Allerton Sports and Social Centre
Other name the charity uses	MASSC
Registered charity number	1179842
Charity's principal address	Stonegate Road (Opposite Fire Station) Leeds LS17 6EL

Names of the charity trustees who manage the charity

	Trustee name	Office (if any)	Dates acted if not for whole year	Name of person (or body) entitled to appoint trustee (if any)
1	Douglas Fern			
2	James Lawson			
3	Paul Shafar	Treasurer		
4	William Seddon	Chairman		
5	Peter Williams			
6	Peter Carson			
7	Julian Hayward		Resigned 17/10/2021	
8	Jon Qualtrough			
9	Russell Stancliffe			
10	Linda Greenland	Secretary		
11	Dagmar Reynolds		Appointed 17/10/2021	
12				
13				
14				
15				
16				
17				
18				
19				
20				

Corporate trustees – names of the directors at the date the report was approved

Director name		

Name of trustees holding title to property belonging to the charity

Trustee name	Dates acted if not for whole year	

Funds held as custodian trustees on behalf of others

Description of the assets held in this capacity	N/A
Name and objects of the charity on whose behalf the assets are held and how this falls within the custodian charity's objects	N/A
Details of arrangements for safe custody and segregation of such assets from the charity's own assets	N/A

Additional information (optional)

Names and addresses of advisers (Optional information)

Type of adviser	Name	Address
-----------------	------	---------

Name of chief executive or names of senior staff members (Optional information)

--

Exemptions from disclosure

Reason for non-disclosure of key personnel details

N/A

Other optional information

--

Declarations

The trustees declare that they have approved the trustees' report above.

Signed on behalf of the charity's trustees

Signature(s)

P. Shafar

L. Greenland

Full name(s)

Paul Nathan Shafar

Linda Anne Greenland

Position (eg
Secretary, Chair, etc)

Treasurer

Secretary

Date

4th November 2022

Moor Allerton Sports & Social Centre
(Registered Charity No. 1179842)

Accounts for the year ended 31 March 2022

**Independent Examiner' Report to the Trustees of
Moor Allerton Sports & Social Centre (Registered charity no 1179842)
Accounts for the year ended 31 March 2022**

Respective responsibilities of trustees and examiner

The charity's trustees are responsible for the preparation of the accounts. The charity's trustees consider that an audit is not required for this year under section 144(2) of the Charities Act 2011 (the 2011 Act) and that an independent examination is needed.

It is my responsibility to:

- examine the accounts under section 145 of the 2011 Act;
- follow the procedures laid down in the General Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act; and
- state whether particular matters have come to my attention.

Basis of independent examiner's report

My examination was carried out in accordance with the General Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently no opinion is given as to whether the accounts present a 'true and fair view' and the report is limited to those matters set out in the statement below.

Independent examiner's statement

In connection with my examination, no matter has come to my attention:

(1) which gives me reasonable cause to believe that in any material respect the requirements:

- to keep accounting records in accordance with section 130 of the 2011 Act; and
- to prepare accounts which accord with the accounting records and comply with the accounting requirements of the 2011 Act

have not been met; or

(2) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

Jonathan Crossley ACA
Brays Chartered Accountants, Riverview Court, Castle Gate, Wetherby, LS22 6LE

Date:

Moor Allerton Sports & Social Centre
Balance Sheet as at 31 March 2022

	NOTES	31/03/2022	31/03/2021
Fixed Assets			
Tangible Assets	4	17,954	20,308
Current Assets			
Stocks		700	642
Debtors		1,541	2,067
Cash at Bank and in Hand	5	41,117	39,499
		<u>43,358</u>	<u>42,208</u>
Less Current Liabilities			
Contributions paid in advance		-	-
Accrued room hire income		1,476	-
Sundry Creditors & Accrued Charges		4,130	3,572
		<u>5,606</u>	<u>3,572</u>
Net Current Assets		37,752	38,635
Total Net Assets		<u>55,706</u>	<u>58,943</u>
Represented by;			
Transferred/Brought Forward		58,944	26,675
Net Resources Per Accounts		(3,238)	32,268
Carried Forward		<u>55,706</u>	<u>58,943</u>

Signed by the Secretary and the Treasurer

L Greenland

P Shafar

Date:

Moor Allerton Sports & Social Centre

Statement of Financial Activities for the Year ended 31 March 2022

	NOTES	31/03/2022	31/03/2021
Incoming Resources			
Subscriptions		-	-
Hire of Rooms		17,609	4,626
Garden room rent		-	650
Extra services provided to sections		-	-
Bank Interest		-	-
Contributions from Sections	2	21,563	22,000
Centenary celebration		-	-
LCC Grant		3,985	22,451
Garfield Western Grant		-	10,000
JRS Grant		3,071	19,222
Gift Aid		(46)	580
		<u>46,182</u>	<u>79,529</u>
Resources Expended			
Bar (Surplus)/Deficit		(1,185)	972
Business Rates and Refuse Disposal		1,973	1,418
Water Rates		1,627	775
Insurance		2,734	3,379
Light and Heat		9,809	1,569
Wages and National Insurance		21,444	27,846
Centre Manager		1,750	-
Cleaning		1,027	411
Security		309	492
Maintenance Costs	3	3,103	3,222
Telephone, Web & Broadband		751	724
Licence fees		1,156	978
General Expenses		8	53
Bookkeeping and payroll		1,110	1,200
Accountants' Charges		1,452	1,271
Legal fees		-	300
Depreciation		2,354	2,652
		<u>49,420</u>	<u>47,261</u>
Net Incoming (Outgoing) Resources		<u><u>(3,238)</u></u>	<u><u>32,268</u></u>

Moor Allerton Sports & Social Centre

Notes to the Accounts for the Year ended 31 March 2022

1 Accounting policies

Basis of Accounting

The financial statements have been prepared under the historical cost convention and in accordance with the Statement of Recommended Practice 'Charities SORP (FRS 102)', applicable accounting standards and the Charities Act 2011.

Incoming resources

Voluntary income including donations and grants that provide core funding or are of a general nature is recognised where there is entitlement, certainty of receipt and the amount can be measured with sufficient reliability.

Incoming resources from tax reclaims are included in the statement of financial activities at the same time as the gift to which they relate.

Investment income is recognised on a receivable basis.

Resources expended

Liabilities are recognised as soon as there is a legal or constructive obligation committing the charity to the expenditure. All expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all costs related to the category.

Costs of generating funds are the costs of trading for fundraising purposes.

Taxation

As a registered charity the Centre benefits from rates relief and is generally exempt from Income Tax and Capital Gains Tax, but not VAT. Irrecoverable VAT is included in the cost of the items to which it relates.

Fixed assets

Individual fixed assets costing £100 or more are initially recorded at cost.

Depreciation

Depreciation is provided on tangible fixed assets so as to write off each asset over its estimate useful life:

Plant and machinery	25% reducing balance basis
Freehold interest in land and buildings (including heritage)	2% straight line basis
Improvements to freehold land and buildings	10% straight line basis

Stocks

Stock is valued at the lower of cost and net realisable value, after due regard for obsolete and slow moving stock. Net realisable value is based on selling price less expected costs to complete and sell. Donated items are not included in the financial statements until they are sold or distributed.

Moor Allerton Sports & Social Centre

Notes to the Accounts for the Year ended 31 March 2022

31/03/2022

31/03/2021

2 From Sections

Bowls	3,463	2,500
Bridge	12,000	16,500
Snooker	1,566	1,000
Table Tennis	4,534	2,000
	<u>21,563</u>	<u>22,000</u>

3 Maintenance Costs

Invoices Under £250	168	396
Redecorating costs	742	-
Electrical repairs	288	90
Fire safety and alarm testing	215	217
Boiler repairs	-	633
Bowls Hut Refurb	-	350
Landscaping / Gardening	1,690	1,535
	<u>3,103</u>	<u>3,222</u>

4 Fixed Asset Summary

	Equipment	Freehold Land & Buildings	Building Improve- ments	Total
Costs b/fwd	60,987	15,333	11,538	87,858
Additions	-	-	-	-
Disposals	-	-	-	-
Costs c/fwd	<u>60,987</u>	<u>15,333</u>	<u>11,538</u>	<u>87,858</u>
Depreciation b/fwd	57,414	5,521	4,615	67,551
Charge for Year	893	307	1,154	2,354
Depreciation c/fwd	<u>58,307</u>	<u>5,828</u>	<u>5,769</u>	<u>69,904</u>
Net Book Value at 31 March 2022	<u>2,680</u>	<u>9,505</u>	<u>5,769</u>	<u>17,954</u>
Net Book Value at 31 March 2021	<u>3,573</u>	<u>9,812</u>	<u>6,923</u>	<u>20,308</u>

5 Cash at Bank and in Hand

Unrestricted Funds

Yorkshire Bank account	40,837	39,394
Bar	280	93
Cash	-	12
	<u>41,117</u>	<u>39,499</u>

Moor Allerton Sports & Social Centre

Notes to the Accounts for the Year ended 31 March 2022

6 Freehold property

The trustees hold the freehold of Memorial Hall, Stonegate Road, Leeds, LS17 6EL.

The trustees have not recognised the building on the balance sheet due to the prohibitive cost of obtaining a valuation.

7 Contingent liability

On 9 February 2003 the trustees of charity 523757 entered into a legal charge in favour of Leeds Bridge Club Limited over the freehold described in note 6 in exchange for a sum of £35,000. The benefit of the legal charge has since been transferred to Leeds Bridge Club Trust. The legal charge was transferred to this charity from charity 523757 on 1 April 2019, along with the other assets and liabilities of charity 523757.

The sum of £35,000 inflated annually according to the Retail Price Index is repayable on the sale of the freehold or in the other circumstances specified in the legal charge.

MOOR ALLERTON SPORTS AND SOCIAL CENTRE

England & Wales - Charity number 1179842

Accounts



Trustees' Annual Report for the period

From 01 04 2020 Period start date To 31 03 2021 Period end date

Charity name: Moor Allerton Sports and Social Centre

Charity registration number: 1179842

Objectives and Activities

	SORP reference	
Summary of the purposes of the charity as set out in its governing document	Para 1.17	To provide educational & recreational facilities for the people of Leeds and surrounding areas
Summary of the main activities in relation to those purposes for the public benefit, in particular, the activities, projects or services identified in the accounts.	Para 1.17 and 1.19	The provision of facilities for playing bridge, crown green bowling, table tennis and snooker. To provide facilities for the local area to hire for education & leisure.
Statement confirming whether the trustees have had regard to the guidance issued by the Charity Commission on public benefit	Para 1.18	The trustees have had regard to the guidance issued by the Charity Commission on public benefit.

Additional information (optional)

You may choose to include further statements where relevant about:

	SORP reference	
Policy on grant making	Para 1.38	
Policy on social investment including program related investment	Para 1.38	
Contribution made by volunteers	Para 1.38	

Other		
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Achievements and Performance

	SORP reference	
Summary of the main achievements of the charity, identifying the difference the charity's work has made to the circumstances of its beneficiaries and any wider benefits to society as a whole.	Para 1.20	<p>During the year membership fell to 345, as the facilities were not available due to Covid.</p> <p>Costs were reduced to minimise the drain on funds.</p>

Additional information (optional)

You may choose to include further statements where relevant about:

Achievements against objectives set	Para 1.41	
Performance of fundraising activities against objectives set	Para 1.41	
Investment performance against objectives	Para 1.41	
Other		

Financial Review

Review of the charity's financial position at the end of the period	Para 1.21	
Statement explaining the policy for holding reserves stating why they are held	Para 1.22	Sufficient reserves are held to meet unexpected expenses.
Amount of reserves held	Para 1.22	£1000.00
Reasons for holding zero reserves	Para 1.22	N/A
Details of fund materially in deficit	Para 1.24	N/A
Explanation of any uncertainties about the charity continuing as a going concern	Para 1.23	Whilst Covid continues to reduce activities at the centre, there is a risk. Trustees actively monitor & minimise costs and seek support.

Additional information (optional)

You may choose to include further statements where relevant about:

The charity's principal sources of funds (including any fundraising)	Para 1.47	
Investment policy and objectives including any social investment policy adopted	Para 1.46	
A description of the principal risks facing the charity	Para 1.46	
Other		

Structure, Governance and Management

Description of charity's trusts:		
Type of governing document (trust deed, royal charter)	Para 1.25	Constitution
How is the charity constituted? (e.g unincorporated association, CIO)	Para 1.25	Charitable Incorporated Association
Trustee selection methods including details of any constitutional provisions e.g. election to post or name of any person or body entitled to appoint one or more trustees	Para 1.25	Nominated and elected by members

Additional information (optional)

You may choose to include further statements where relevant about:

Policies and procedures adopted for the induction and training of trustees	Para 1.51	
The charity's organisational structure and any wider network with which the charity works	Para 1.51	
Relationship with any related parties	Para 1.51	
Other		

Reference and Administrative details

Charity name	Moor Allerton Sports & Social Centre
Other name the charity uses	MASSC
Registered charity number	1179842
Charity's principal address	Stonegate Road (Opposite Fire Station) Leeds LS17 6EL

Name of trustees holding title to property belonging to the charity

Trustee name	Dates acted if not for whole year	

Funds held as custodian trustees on behalf of others

Description of the assets held in this capacity	N/A
Name and objects of the charity on whose behalf the assets are held and how this falls within the custodian charity's objects	N/A
Details of arrangements for safe custody and segregation of such assets from the charity's own assets	N/A

Additional information (optional)

Names and addresses of advisers (Optional information)

Type of adviser	Name	Address
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Name of chief executive or names of senior staff members (Optional information)

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Exemptions from disclosure

Reason for non-disclosure of key personnel details

N/A

Other optional information

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Declarations

The trustees declare that they have approved the trustees' report above.

Signed on behalf of the charity's trustees

Signature(s)	P. Shafar	L. Greenland
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Full name(s)	Paul Nathan Shafar	Linda Anne Greenland
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Position (eg Secretary, Chair, etc)	Treasurer	Secretary
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Date	4th November 2021
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Moor Allerton Sports & Social Centre
(Registered Charity No. 1179842)

Accounts for the year ended 31 March 2021

**Independent Examiner' Report to the Trustees of
Moor Allerton Sports & Social Centre (Registered charity no 1179842)
Accounts for the year ended 31 March 2021**

Respective responsibilities of trustees and examiner

The charity's trustees are responsible for the preparation of the accounts. The charity's trustees consider that an audit is not required for this year under section 144(2) of the Charities Act 2011 (the 2011 Act) and that an independent examination is needed.

It is my responsibility to:

- examine the accounts under section 145 of the 2011 Act;
- follow the procedures laid down in the General Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act; and
- state whether particular matters have come to my attention.

Basis of independent examiner's report

My examination was carried out in accordance with the General Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently no opinion is given as to whether the accounts present a 'true and fair view' and the report is limited to those matters set out in the statement below.

Independent examiner's statement

In connection with my examination, no matter has come to my attention:

(1) which gives me reasonable cause to believe that in any material respect the requirements:

- to keep accounting records in accordance with section 130 of the 2011 Act; and
- to prepare accounts which accord with the accounting records and comply with the accounting requirements of the 2011 Act

have not been met; or

(2) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

Jonathan Crossley ACA
Brays Chartered Accountants, 23 Market Place, Wetherby, LS22 6LQ

Date:

Moor Allerton Sports & Social Centre
Balance Sheet as at 31 March 2021

	NOTES	31/03/2021	31/03/2020
Fixed Assets			
Tangible Assets	4	20,308	22,960
Current Assets			
Stocks		642	1,613
Debtors		2,067	2,015
Cash at Bank and in Hand	5	39,499	5,422
		<u>42,208</u>	<u>9,050</u>
Less Current Liabilities			
Contributions paid in advance		-	-
Accrued room hire income		-	1,732
Sundry Creditors & Accrued Charges		3,572	3,603
		<u>3,572</u>	<u>5,335</u>
Net Current Assets		38,635	3,715
Total Net Assets		<u>58,943</u>	<u>26,675</u>
Represented by;			
Transferred/Brought Forward		26,675	20,611
Net Resources Per Accounts		32,268	6,064
Carried Forward		<u>58,943</u>	<u>26,675</u>

Signed by the Secretary and the Treasurer

L Greenland

P Shafar

Date:

Moor Allerton Sports & Social Centre

Statement of Financial Activities for the Year ended 31 March 2021

	NOTES	31/03/2021	31/03/2020
Incoming Resources			
Subscriptions		-	9,343
Hire of Rooms		4,626	21,757
Garden room rent		650	1,499
Extra services provided to sections		-	243
Bank Interest		-	-
Contributions from Sections	2	22,000	29,982
Centenary celebration		-	530
LCC Grant		22,451	7,700
Garfield Western Grant		10,000	
JRS Grant		19,222	
Gift Aid		580	1,070
		<u>79,529</u>	<u>72,124</u>
Resources Expended			
Bar Deficit		972	2,577
Charity memorial		-	270
Centenary celebration costs		-	255
Business Rates and Refuse Disposal		1,418	2,812
Water Rates		775	1,593
Insurance		3,379	3,367
Light and Heat		1,569	12,143
Wages and National Insurance		27,846	19,096
Staff training		-	-
Cleaning		411	2,274
Security		492	289
Maintenance Costs	3	3,222	13,143
Telephone, Web & Broadband		724	750
Licence fees		978	941
General Expenses		53	352
Bookkeeping and payroll		1,200	288
Accountants' Charges		1,271	1,626
Legal fees		300	1,236
Depreciation		2,652	3,048
		<u>47,261</u>	<u>66,060</u>
Net Incoming (Outgoing) Resources		<u><u>32,268</u></u>	<u><u>6,064</u></u>

Moor Allerton Sports & Social Centre

Notes to the Accounts for the Year ended 31 March 2021

1 Accounting policies

Basis of Accounting

The financial statements have been prepared under the historical cost convention and in accordance with the Statement of Recommended Practice 'Charities SORP (FRS 102)', applicable accounting standards and the Charities Act 2011.

Incoming resources

Voluntary income including donations and grants that provide core funding or are of a general nature is recognised where there is entitlement, certainty of receipt and the amount can be measured with sufficient reliability.

Incoming resources from tax reclaims are included in the statement of financial activities at the same time as the gift to which they relate.

Investment income is recognised on a receivable basis.

Resources expended

Liabilities are recognised as soon as there is a legal or constructive obligation committing the charity to the expenditure. All expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all costs related to the category.

Costs of generating funds are the costs of trading for fundraising purposes.

Taxation

As a registered charity the Centre benefits from rates relief and is generally exempt from Income Tax and Capital Gains Tax, but not VAT. Irrecoverable VAT is included in the cost of the items to which it relates.

Fixed assets

Individual fixed assets costing £100 or more are initially recorded at cost.

Depreciation

Depreciation is provided on tangible fixed assets so as to write off each asset over its estimate useful life:

Plant and machinery	25% reducing balance basis
Freehold interest in land and buildings (including heritage)	2% straight line basis
Improvements to freehold land and buildings	10% straight line basis

Stocks

Stock is valued at the lower of cost and net realisable value, after due regard for obsolete and slow moving stock. Net realisable value is based on selling price less expected costs to complete and sell. Donated items are not included in the financial statements until they are sold or distributed.

Moor Allerton Sports & Social Centre

Notes to the Accounts for the Year ended 31 March 2021

31/03/2021

31/03/2020

2 From Sections

	Cont'n	Subs	Cont'n	Subs
Bowls	2,500	-	3,424	596
Bridge	16,500	-	21,860	6,800
Snooker	1,000	-	2,049	330
Table Tennis	2,000	-	2,649	1,617
	<u>22,000</u>	<u>-</u>	<u>29,982</u>	<u>9,343</u>

3 Maintenance Costs

Invoices Under £250	396	693
Car park repairs	-	170
Electrical repairs	90	492
Fire safety and alarm testing	217	668
Boiler repairs	633	-
Bowls Hut Refurb	350	-
Work to bowling green veranda	-	-
Landscaping / Gardening	1,535	2,085
Replace soffits	-	8,780
Wi-fi & networking	-	255
	<u>3,222</u>	<u>13,143</u>

4 Fixed Asset Summary

	Equipment	Freehold Land & Buildings	Building Improvements	Total
Costs b/fwd	60,987	15,333	11,538	87,858
Additions	-	-	-	-
Disposals	-	-	-	-
Costs c/fwd	<u>60,987</u>	<u>15,333</u>	<u>11,538</u>	<u>87,858</u>
Depreciation b/fwd	56,223	5,215	3,462	64,899
Charge for Year	1,190	307	1,154	2,651
Depreciation c/fwd	<u>57,413</u>	<u>5,522</u>	<u>4,615</u>	<u>67,550</u>
Net Book Value at 31 March 2021	<u>3,574</u>	<u>9,811</u>	<u>6,923</u>	<u>20,308</u>
Net Book Value at 31 March 2020	<u>4,764</u>	<u>10,118</u>	<u>8,076</u>	<u>22,959</u>

5 Cash at Bank and in Hand

Unrestricted Funds

Yorkshire Bank account	39,394	5,080
Bar	329	329
Cash	13	13
	<u>39,735</u>	<u>5,422</u>

Moor Allerton Sports & Social Centre

Notes to the Accounts for the Year ended 31 March 2021

6 Freehold property

The trustees hold the freehold of Memorial Hall, Stonegate Road, Leeds, LS17 6EL.

The trustees have not recognised the building on the balance sheet due to the prohibitive cost of obtaining a valuation.

7 Contingent liability

On 9 February 2003 the trustees of charity 523757 entered into a legal charge in favour of Leeds Bridge Club Limited over the freehold described in note 6 in exchange for a sum of £35,000. The benefit of the legal charge has since been transferred to Leeds Bridge Club Trust. The legal charge was transferred to this charity from charity 523757 on 1 April 2019, along with the other assets and liabilities of charity 523757.

The sum of £35,000 inflated annually according to the Retail Price Index is repayable on the sale of the freehold or in the other circumstances specified in the legal charge.

Moor Allerton Sports & Social Centre**Bar Accounts**

Statement of Financial Activities for the Year ended 31 March 2021

	31/03/2021	31/03/2020
Sales		21,440
LT Vending rental receipts		206
Costs of sales		
Opening Stock	1613	1,397
Purchases	-	8,708
Closing Stock	<u>(641)</u>	<u>(1,613)</u>
	972	8,491
Gross Profit	<u>(972)</u>	<u>13,155</u>
Overheads		
Gas & Repairs	-	-
Vending machine	-	150
Card machine and charges	-	38
Wages	<u>-</u>	<u>15,545</u>
	-	15,732
Net Surplus/(Deficit) for the Year	<u><u>(972)</u></u>	<u><u>(2,578)</u></u>