



CHARITY COMMISSION
FOR ENGLAND AND WALES

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		
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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>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

[illegible]

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

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.