



**CHARITY COMMISSION**  
FOR ENGLAND AND WALES

## Trustees' Annual Report for the period

From **1<sup>st</sup> April 2022** To

**31<sup>st</sup> 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	<b>n/a</b>

### 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 ( <a href="#">trust deed</a> , <a href="#">royal charter</a> )	Para 1.25	Constitution
How is the charity constituted? (e.g <a href="#">unincorporated association</a> , <a href="#">CIO</a> )	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

[illegible]

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	
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

<b>Signature(s)</b>	L.Greenland	P. Shafar
<b>Full name(s)</b>	Linda Anne Greenland	Paul Nathan Shafar
<b>Position (eg Secretary, Chair, etc)</b>	Secretary	Treasurer
<b>Date</b>	25 <sup>th</sup> 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
<b>Fixed Assets</b>			
Tangible Assets	4	15,697	17,954
<b>Current Assets</b>			
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>
<b>Less Current Liabilities</b>			
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>
<b>Net Current Assets</b>		40,871	37,752
<b>Total Net Assets</b>		<u>56,568</u>	<u>55,706</u>
<b>Represented by;</b>			
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
<b>Incoming Resources</b>			
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>
<b>Resources Expended</b>			
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>
<b>Net Incoming (Outgoing) Resources</b>		<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**

	<b>Equipment</b>	<b>Freehold Land &amp; Buildings</b>	<b>Building Improve- ments</b>	<b>Total</b>
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.