



CHARITY COMMISSION
FOR ENGLAND AND WALES

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				
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)

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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	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><u>1,697</u></u>	<u><u>862</u></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

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 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 Improve- ments	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.