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
		51,445	50,597
Less Current Liabilities			
Contributions paid in advance		-	-
Accrued room hire income		1,417	1,921
Sundry Creditors & Accrued Charges		7,262	4,471
		8,679	6,392
Net Current Assets		42,766	44,205
Total Net Assets		58,107	58,265
Represented by;			
Transferred/Brought Forward		58,265	56,568
Net Resources Per Accounts		(158)	1,697
Carried Forward		58,107	58,265

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
		67,603	57,936
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		-	-
		67,761	56,239
Net Incoming (Outgoing) Resources		(158)	1,697

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
	30,540	25,581

	31/03/2025	31/03/2024
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	-
Survery fees - re insurance	300	-
Water meter groundwork	405	-
	10,412	6,695

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	62,583	15,333	12,992	90,909
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	59,443	6,749	9,376	75,567
Net Book Value at 31 March 2025	3,140	8,584	3,616	**15,341**
Net Book Valueat 31 March 2024	1,707	8,891	3,461	**14,060**

5 Cash at Bank and in Hand
Unrestricted Funds

	31/03/2025	31/03/2024
Virgin Money account	5,748	4,187
Bar	302	213
Natwest	40,654	41,060
Cash	290	409
	46,994	45,870

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.