

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

Accounts for the year ended 31 March 2026

**Independent Examiner' Report to the Trustees of
Moor Allerton Sports & Social Centre (Registered charity no 1179842)
Accounts for the year ended 31 March 2026**

I report to the charity trustees on my examination of the accounts of the charity for the year ended 31 March 2026.

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 2026

	NOTES	31/03/2026	31/03/2025
Fixed Assets			
Tangible Assets	4	12,951	15,342
Current Assets			
Stocks		672	974
Debtors		4,380	3,476
Cash at Bank and in Hand	5	45,816	46,994
		<u>50,869</u>	<u>51,445</u>
Less Current Liabilities			
Contributions paid in advance		-	-
Accrued room hire income		2,116	1,417
Sundry Creditors & Accrued Charges		4,285	7,262
		<u>6,401</u>	<u>8,679</u>
Net Current Assets		44,468	42,766
Total Net Assets		<u>57,419</u>	<u>58,108</u>
Represented by:			
Reserves		58,107	58,265
Net Resources Per Accounts		(688)	(158)
Accumulated Reserves		<u>57,419</u>	<u>58,107</u>

Signed by the Chairman and the Treasurer

P Williams

M Kaitcer

Date:

Moor Allerton Sports & Social Centre

Statement of Financial Activities for the Year ended 31 March 2026

	NOTES	31/03/2026	31/03/2025
Incoming Resources			
Hire of Rooms		35,446	35,423
Contributions from Sections	2	33,320	30,540
Donation		-	-
LCC Grant		-	-
Gift Aid		-	-
Bank interest and compensation		886	1,640
		<u>69,652</u>	<u>67,603</u>
Resources Expended			
Bar (Surplus)/Deficit		(3,480)	(2,652)
Business Rates and Refuse Disposal		4,512	2,727
Water Rates		1,375	4,628
Insurance		5,018	4,743
Light and Heat		17,464	13,593
Wages and National Insurance		23,875	22,619
Centre Manager		3,000	3,000
Cleaning		1,830	2,149
Maintenance Costs	3	8,388	10,412
Telephone, Web & Broadband		842	924
Licence fees		1,096	1,207
General Expenses		-	-
Bookkeeping and payroll		516	510
Accountants' Charges		1,150	1,140
Legal fees		2,340	-
Bank charges		23	108
Depreciation		2,391	2,653
(Profit)/loss on disposal of assets		-	-
		<u>70,339</u>	<u>67,761</u>
Net Incoming (Outgoing) Resources		<u>(688)</u>	<u>(158)</u>

Moor Allerton Sports & Social Centre

Notes to the Accounts for the Year ended 31 March 2026

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 2026

31/03/2026**31/03/2025****2 From Sections**

Bowls	7,350	6,185
Bridge	19,800	18,425
Snooker	2,040	1,709
Table Tennis	4,130	4,221
	<u>33,320</u>	<u>30,540</u>

3 Maintenance Costs

Invoices Under £250	856	1,016
Bungalow kitchen	266	-
Electrical repairs	988	1,430
Fire safety and alarm testing	1,124	385
Roof repairs - Bowling Pavillion	560	-
Landscaping / Gardening	2,265	3,160
Tree felling	2,220	3,180
Boiler repairs	108	535
Survey fees - re insurance	-	300
Water meter groundwork	-	405
	<u>8,388</u>	<u>10,412</u>

4 Fixed Asset Summary

	Equipment	Freehold Land & Buildings	Building Improve- ments	Total
Costs b/fwd	62,583	15,333	12,993	90,909
Additions	-	-	-	-
Disposals	-	-	-	-
Costs c/fwd	<u>62,583</u>	<u>15,333</u>	<u>12,993</u>	<u>90,909</u>
Depreciation b/fwd	59,443	6,749	9,376	75,567
Charge for Year	785	307	1,299	2,391
Eliminated on disposal	-	-	-	-
Depreciation c/fwd	<u>60,228</u>	<u>7,056</u>	<u>10,675</u>	<u>77,958</u>
Net Book Value at 31 March 2026	<u>2,355</u>	<u>8,277</u>	<u>2,317</u>	<u>12,951</u>
Net Book Value at 31 March 2025	<u>3,140</u>	<u>8,584</u>	<u>3,617</u>	<u>15,342</u>

5 Cash at Bank and in Hand

Unrestricted Funds

Virgin Money account	13,982	5,748
Bar	-	302
Natwest	31,517	40,654
Cash	317	290
	<u>45,816</u>	<u>46,994</u>

Moor Allerton Sports & Social Centre

Notes to the Accounts for the Year ended 31 March 2026

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.