

**LEIGH MINERS RANGERS ARLFC**  
**UNAUDITED ACCOUNTS**  
**FOR THE YEAR ENDED 30 JUNE 2021**

# LEIGH MINERS RANGERS ARLFC

## BUSINESS INFORMATION

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|-------------------------|--|
| <b>Accountant</b>       | SBD Accounting Services Ltd<br>14 Durrell Way<br>Lowton<br>Warrington<br>Cheshire<br>WA3 2LG |
| <b>Business Address</b> | Sutton Park<br>Manchester Road<br>Leigh<br>WN7 2LZ   |
| <b>Bankers</b>          | HSBC Bank<br>71 Bradshawgate<br>Leigh<br>Lancs<br>WN7 4NE                                    |

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# LEIGH MINERS RANGERS ARLFC

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## **LEIGH MINERS RANGERS ARLFC**

### **ACCOUNTANT'S REPORT TO LEIGH MINERS RANGERS ARLFC**

#### **ON THE UNAUDITED ACCOUNTS**

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In accordance with the engagement letter we have compiled the accounts of Leigh Miners Rangers ARLFC for the year ended 30 June 2021, set out on pages 2 to 6 from the accounting records and information and explanations you have given to us.

The accounts have been compiled on the accounting basis set out in note 1 to the accounts. The accounts are not intended to achieve full compliance with the provisions of UK Generally Accepted Accounting Principles.

This report is made to you, in accordance with the terms of engagement. Our work has been undertaken so that we might compile the accounts that we have been engaged to compile, report to you that we have done so and state those matters we have agreed to state to you in this report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the proprietor of the business, for our work, or for this report.

We have carried out this engagement in accordance with technical guidance issued by the Institute of Chartered Accountants in England and Wales and have complied with the ethical guidance laid down by the Institute.

As described on page 4, you have approved the accounts for the year ended 30 June 2020 set out on pages 2 to 6 and have acknowledged your responsibility for them, for the appropriateness of the accounting basis and for providing all information and explanations necessary for their compilation.

We have not verified the accuracy or completeness of the accounting records or information and explanations you have given to us and we do not, therefore, express any opinion on the accounts.

SBD Accounting Services Ltd

06 May 2022

14 Durrell Way  
Lowton  
Warrington  
Cheshire  
WA3 2LG

# LEIGH MINERS RANGERS ARLFC

## DETAILED TRADING AND PROFIT AND LOSS ACCOUNT

FOR THE YEAR ENDED 30 JUNE 2021

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|                                  |         | 2021            |         | 2020            |
|----------------------------------|---------|-----------------|---------|-----------------|
|                                  | £       | £               | £       | £               |
| <b>Turnover</b>                  |         |                 |         |                 |
| Subscriptions                    |         | 31,157          |         | 38,769          |
| Canteen                          |         | 1,715           |         | 6,745           |
| Fundraising Dinners              |         | 0               |         | 13,388          |
| Donations                        |         | 139             |         | 5,752           |
| Rent from Hire                   |         | 5,020           |         | 5,662           |
| Rent from Phone Masts            |         | 4,750           |         | 4,750           |
| Clothing                         |         | 18,440          |         | 12,334          |
| Covid Grant                      |         | 24,455          |         | 10,000          |
| Sundry Income                    |         | 0               |         | 510             |
|                                  |         | <u>85,676</u>   |         | <u>97,910</u>   |
| <b>Overheads</b>                 |         |                 |         |                 |
| Clothing Supplies                | 21,575  |                 | 15,172  |                 |
| Canteen and Catering Supplies    | 1,621   |                 | 10,169  |                 |
| Wages                            |         |                 | 900     |                 |
| Rates                            | 1,850   |                 | 1,297   |                 |
| Insurance                        | 1,944   |                 | (2,191) |                 |
| Light and Heat                   | 6,636   |                 | 2,320   |                 |
| Repairs and Maintenance          | 4,271   |                 | 8,255   |                 |
| Field Maintenance                | 169     |                 | 13,026  |                 |
| Cleaning                         | 11      |                 | 55      |                 |
| Rugby/Training Costs             | 3,526   |                 | 6,898   |                 |
| Referee's Fees                   | 89      |                 | 750     |                 |
| League Fees                      | 180     |                 | 910     |                 |
| Printing, Postage and Stationery | 512     |                 | 1,601   |                 |
| Telephone                        | 529     |                 | 717     |                 |
| Travel Expenses                  | 72      |                 | 200     |                 |
| Accountancy                      | 960     |                 | 960     |                 |
| Bank Charges and Interest        | (1,580) |                 | 2,796   |                 |
| Charitable Donations             | 2,370   |                 | 5,050   |                 |
| Sundry Expenses                  | 0       |                 | 89      |                 |
| Subscriptions/Fees               | 2,061   |                 | 240     |                 |
| Depreciation                     | 7,260   |                 | 4,150   |                 |
|                                  |         | <u>(54,056)</u> |         | <u>(73,364)</u> |
| <b>Operating Surplus</b>         |         | <u>31,620</u>   |         | <u>24,546</u>   |

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**LEIGH MINERS RANGERS ARLFC**

**DETAILED TRADING AND PROFIT AND LOSS ACCOUNT (CONTINUED)**

**FOR THE YEAR ENDED 30 JUNE 2021**

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|                             | <b>2021</b>          | <b>2020</b>          |
|-----------------------------|----------------------|----------------------|
| <b>Other Income</b>         |                      |                      |
| Bank Interest Received      | 6                    | 86                   |
| <b>Surplus for the Year</b> | 36.91% <u>31,626</u> | 25.16% <u>24,632</u> |

# LEIGH MINERS RANGERS ARLFC

## BALANCE SHEET

AS AT 30 JUNE 2021

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|  | Notes | £             | 2021<br>£      | 2020<br>£      |
|--|-------|---------------|----------------|----------------|
| <b>Fixed Assets</b>                          |       |               |                |                |
| Tangible Assets                              |       |               | 231,278        | 238,538        |
| <b>Current Assets</b>                        |       |               |                |                |
| Other Debtors                                |       | 93            |                | 93             |
| Cash at Bank and in Hand                     |       | 94,232        |                | 65,794         |
|  |       | <u>94,325</u> |                | <u>65,887</u>  |
| <b>Current Liabilities</b>                   |       |               |                |                |
| Trade Creditors                              |       | 1,203         |                | 428            |
| Loan   |       | 0             |                | 11,223         |
| Other Creditors                              |       | 0             |                | 0              |
|  |       | <u>1,203</u>  |                | <u>11,651</u>  |
| <b>Net Current Assets</b>                    |       |               | 93,122         | 54,236         |
| <b>Total Assets less Current Liabilities</b> |       |               | <u>324,400</u> | <u>292,774</u> |
| <b>Reserves and Funds</b>                    |       |               |                |                |
| At 1 July 2020                               |       |               | 292,774        | 268,142        |
| Surplus for the Year                         |       |               | <u>31,626</u>  | <u>24,632</u>  |
|  |       |               | <u>324,400</u> | <u>292,774</u> |

In accordance with the engagement letter, I approve the accounts set out on pages 2 to 6. I acknowledge my responsibility for the accounts, including the appropriateness of the accounting basis as set out in note 1 to the accounts, and for providing SBD Accounting Services Ltd with all information and explanations necessary for its compilation.

T Barton

Date : 06 May 2022

**LEIGH MINERS RANGERS ARLFC**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 30 JUNE 2021**

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**1 Accounting Policies**

**1.1 Accounting Convention**

The financial statements are prepared under the historical cost convention.

**1.2 Compliance with Accounting Standards**

The financial information is not intended to achieve full compliance with the UK Generally Accepted Accounting Principles.

**1.3 Turnover**

Turnover represents amounts receivable for goods and services net of VAT and trade discounts.

**1.4 Tangible Fixed Assets and Depreciation**

Tangible fixed assets are stated at cost less depreciation. Depreciation is provided at rates calculated to write off the cost less estimated residual value of each asset over its expected useful life, as follows:

|                                  |                                 |
|----------------------------------|---------------------------------|
| Land and Buildings Freehold      | Nil                             |
| Fixtures, Fittings and Equipment | 25% p.a. reducing balance basis |

No depreciation is provided in respect of freehold land.

**1.5 Leasing**

Rentals payable under operating leases are charged against income on a straight line basis over the lease term.

**1.6 Stock**

Stock is valued at the lower of cost and net realisable value.

**LEIGH MINERS RANGERS ARLFC**

**NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)**

**FOR THE YEAR ENDED 30 JUNE 2021**

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**2 Tangible Fixed Assets**

|                       | <b>Land and<br/>Buildings<br/>Freehold</b> | <b>Fixtures,<br/>Fittings &amp;<br/>Equipment</b> | <b>Total</b>   |
|-----------------------|--|---|----------------|
|                       | <b>£</b>                                   | <b>£</b>  | <b>£</b>       |
| <b>Cost</b>           |  |   |                |
| At 30 June 2020       | 226,643                                    | 61,295  | 287,938        |
| Additions             | 0  | 0   | 0              |
| At 30 June 2021       | <u>226,643</u>                             | <u>61,295</u>                                     | <u>287,938</u> |
| <b>Depreciation</b>   |  |   |                |
| At 30 June 2020       | 0  | 49,400  | 49,400         |
| Charge for the Year   | 0  | 7,260   | 7,260          |
| At 30 June 2021       | <u>0</u>                                   | <u>56,660</u>                                     | <u>56,660</u>  |
| <b>Net Book Value</b> |  |   |                |
| At 30 June 2021       | <u>226,643</u>                             | <u>4,635</u>                                      | <u>231,278</u> |
| At 30 June 2020       | <u>226,643</u>                             | <u>11,895</u>                                     | <u>238,538</u> |