

LEONARD COWBURN MEMORIAL TRUST

England & Wales · Charity number 1016797

Details

Status Registered

Legal form Other

Registered 1993-02-01

Register [View on the Charity Commission register](#)

Contact

Address East Farm
Huddersfield Road
Shelley
Huddersfield
HD8 8LF

Phone 07773343478

Email simon.wilson@bhpcclough.co.uk

Activities

Objects: THE ORGANISATION OR PROVISION OF FACILITIES WHICH WILL ENABLE AND ENCOURAGE PUPILS OF SCHOOLS AND UNIVERSITIES AND COLLEGES IN ANY PART OF THE UNITED KINGDOM TO PLAY RUGBY UNION FOOTBALL OR TO PLAY OTHER GAMES OR SPORTS AND THEREBY ASSIST IN ENSURING THAT DUE ATTENTION IS GIVEN TO THE PHYSICAL EDUCATION AND OCCUPATION OF THEIR MINDS

Activities: Provision of Sport for young people

Classification

- **How:** Makes Grants To Individuals, Makes Grants To Organisations, Provides Other Finance
- **What:** Amateur Sport
- **Who:** Children/young People

Geography

- **Area of benefit:** UNITED KINGDOM
- Kirklees

Finances

Period end	Income	Expenditure	Assets	Employees
2025-04-30	£45,466	£46,979	-	-
2024-04-30	£11,655	£34,881	-	-
2023-04-30	£48,333	£72,133	-	-
2022-04-30	£81,972	£84,286	-	-
2021-04-30	£82,120	£105,510	-	-

Trustees

Name	Role	Appointed
ANDREW SUGDEN		
Elaine Bradley		2025-09-25
JOHN MICHAEL BROWN		
Jonathan David Taylor		2023-03-18
KEITH SAMUEL BAGGS		
MARK BIRCH		2014-02-13
MICHAEL BAGGS		
Pamela Jean Wade		2017-12-14
simon wilson		2015-01-27

LEONARD COWBURN MEMORIAL TRUST

England & Wales - Charity number 1016797

Accounts

**REPORT OF THE TRUSTEES AND
UNAUDITED FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 APRIL 2025
FOR
LEONARD COWBURN MEMORIAL TRUST**

SMH Sheards
Vernon House
40 New North Road
Huddersfield
West Yorkshire
HD1 5LS

LEONARD COWBURN MEMORIAL TRUST

**CONTENTS OF THE FINANCIAL STATEMENTS
for the year ended 30 April 2025**

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LEONARD COWBURN MEMORIAL TRUST

REPORT OF THE TRUSTEES for the year ended 30 April 2025

The trustees present their report with the financial statements of the charity for the year ended 30 April 2025. The trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019).

OBJECTIVES AND ACTIVITIES

Objectives and aims

The objects of the trust are stated in detail in the Trust Deed. The principal object of the Trust is the provision of sport for young people.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Auditors

The charity is controlled by its governing document, a deed of trust and constitutes an unincorporated charity.

The Trust Deed states that the annual accounts do not require to be audited unless requested by the Trustees.

The trustees have not requested an audit of the accounts for the year ended 30th April 2025.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Charity number

1016797

Principal address

Eaton Smith
Norwich Union House
14 High Street
Huddersfield
West Yorkshire
HD1 2HA

Trustees

J D Taylor
Mrs P J Wade
S Wilson
M Birch
J M Brown
A Sugden
K S Baggs
M Baggs
E Bradley (appointed 25.9.25)

Independent Examiner

SMH Sheards
Vernon House
40 New North Road
Huddersfield
West Yorkshire
HD1 5LS

LEONARD COWBURN MEMORIAL TRUST

**REPORT OF THE TRUSTEES
for the year ended 30 April 2025**

Approved by order of the board of trustees on 30 January 2026 and signed on its behalf by:

S Wilson - Trustee

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF LEONARD COWBURN MEMORIAL TRUST

Independent examiner's report to the trustees of Leonard Cowburn Memorial Trust

I report to the charity trustees on my examination of the accounts of Leonard Cowburn Memorial Trust (the Trust) for the year ended 30 April 2025.

Responsibilities and basis of report

As the charity trustees of the Trust 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 Trust's accounts carried out under Section 145 of the Act and in carrying out my examination I have followed all 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 Trust 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.

Kevin Sanders FCCA

SMH Sheards
Vernon House
40 New North Road
Huddersfield
West Yorkshire
HD1 5LS

3 February 2026

LEONARD COWBURN MEMORIAL TRUST**STATEMENT OF FINANCIAL ACTIVITIES
for the year ended 30 April 2025**

		2025 Unrestricted fund £	2024 Total funds £
INCOME AND ENDOWMENTS FROM	Notes		
Donations and legacies		300	10,300
Other trading activities	2	207	737
Investment income	3	44,959	618
Total		<u>45,466</u>	<u>11,655</u>
EXPENDITURE ON			
Charitable activities			
Sport for young people		39,295	5,200
Other		7,684	29,681
Total		<u>46,979</u>	<u>34,881</u>
Net gains on investments		15,768	258,784
NET INCOME		14,255	235,558
RECONCILIATION OF FUNDS			
Total funds brought forward		1,126,075	890,517
TOTAL FUNDS CARRIED FORWARD		<u><u>1,140,330</u></u>	<u><u>1,126,075</u></u>

The notes form part of these financial statements

LEONARD COWBURN MEMORIAL TRUST**BALANCE SHEET****30 April 2025**

		2025 Unrestricted fund £	2024 Total funds £
FIXED ASSETS	Notes		
Investment property	5	1,000,000	750,000
CURRENT ASSETS			
Debtors	6	-	6,948
Investments	7	143,251	384,789
Cash at bank		9,008	8,088
		<hr/>	<hr/>
		152,259	399,825
CREDITORS			
Amounts falling due within one year	8	(11,929)	(23,750)
		<hr/>	<hr/>
NET CURRENT ASSETS		140,330	376,075
		<hr/>	<hr/>
TOTAL ASSETS LESS CURRENT LIABILITIES		1,140,330	1,126,075
		<hr/>	<hr/>
NET ASSETS		1,140,330	1,126,075
		<hr/>	<hr/>
FUNDS	9		
Unrestricted funds		1,140,330	1,126,075
		<hr/>	<hr/>
TOTAL FUNDS		1,140,330	1,126,075
		<hr/>	<hr/>

The financial statements were approved by the Board of Trustees and authorised for issue on 30 January 2026 and were signed on its behalf by:

S Wilson - Trustee

J M Brown - Trustee

The notes form part of these financial statements

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements of the charity, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Charities Act 2011. The financial statements have been prepared under the historical cost convention, as modified by the revaluation of certain assets.

Income

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

Expenditure

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Grants offered subject to conditions which have not been met at the year end date are noted as a commitment but not accrued as expenditure.

Investment property

The freehold building was acquired on 1st September 2004 and is typically let on a full tenant repairing lease.

The current value is estimated at £1,000,000.

Taxation

The charity is exempt from tax on its charitable activities.

Fund accounting

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

LEONARD COWBURN MEMORIAL TRUST

NOTES TO THE FINANCIAL STATEMENTS - continued for the year ended 30 April 2025

2. OTHER TRADING ACTIVITIES

	2025	2024
	£	£
Miscellaneous sales	207	737

3. INVESTMENT INCOME

	2025	2024
	£	£
Rents received	21,401	-
Dilapidation income	5,000	-
Deposit account interest	811	526
Other interest	17,747	92
	<u>44,959</u>	<u>618</u>

4. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 30 April 2025 nor for the year ended 30 April 2024.

Trustees' expenses

There were no trustees' expenses paid for the year ended 30 April 2025 nor for the year ended 30 April 2024.

5. INVESTMENT PROPERTY

	£
FAIR VALUE	
At 1 May 2024	750,000
Additions	244,980
Revaluation	5,020
	<u>1,000,000</u>
At 30 April 2025	
NET BOOK VALUE	
At 30 April 2025	<u>1,000,000</u>
At 30 April 2024	<u>750,000</u>

Fair value at 30 April 2025 is represented by:

Valuation in 2025	£ <u>1,000,000</u>
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LEONARD COWBURN MEMORIAL TRUST

NOTES TO THE FINANCIAL STATEMENTS - continued
for the year ended 30 April 2025

6. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2025	2024
	£	£
VAT	-	5,714
Prepayments	-	1,234
	-	6,948

7. CURRENT ASSET INVESTMENTS

	2025	2024
	£	£
Listed investments	2,976	271,966
Other	140,275	112,823
	143,251	384,789

8. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2025	2024
	£	£
Taxation and social security	4,644	-
Other creditors	7,285	23,750
	11,929	23,750

9. MOVEMENT IN FUNDS

	At 1.5.24	Net movement in funds	At 30.4.25
	£	£	£
Unrestricted funds			
General fund	1,126,075	14,255	1,140,330
TOTAL FUNDS	1,126,075	14,255	1,140,330

Net movement in funds, included in the above are as follows:

	Incoming resources	Resources expended	Gains and losses	Movement in funds
	£	£	£	£
Unrestricted funds				
General fund	45,466	(46,979)	15,768	14,255
TOTAL FUNDS	45,466	(46,979)	15,768	14,255

LEONARD COWBURN MEMORIAL TRUST

NOTES TO THE FINANCIAL STATEMENTS - continued
for the year ended 30 April 2025

9. MOVEMENT IN FUNDS - continued

Comparatives for movement in funds

	At 1.5.23 £	Net movement in funds £	At 30.4.24 £
Unrestricted funds			
General fund	890,517	235,558	1,126,075
TOTAL FUNDS	<u>890,517</u>	<u>235,558</u>	<u>1,126,075</u>

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Gains and losses £	Movement in funds £
Unrestricted funds				
General fund	11,655	(34,881)	258,784	235,558
TOTAL FUNDS	<u>11,655</u>	<u>(34,881)</u>	<u>258,784</u>	<u>235,558</u>

A current year 12 months and prior year 12 months combined position is as follows:

	At 1.5.23 £	Net movement in funds £	At 30.4.25 £
Unrestricted funds			
General fund	890,517	249,813	1,140,330
TOTAL FUNDS	<u>890,517</u>	<u>249,813</u>	<u>1,140,330</u>

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Gains and losses £	Movement in funds £
Unrestricted funds				
General fund	57,121	(81,860)	274,552	249,813
TOTAL FUNDS	<u>57,121</u>	<u>(81,860)</u>	<u>274,552</u>	<u>249,813</u>

LEONARD COWBURN MEMORIAL TRUST

NOTES TO THE FINANCIAL STATEMENTS - continued
for the year ended 30 April 2025

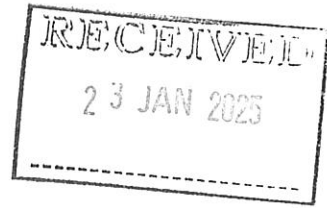
10. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 30 April 2025.

LEONARD COWBURN MEMORIAL TRUST

England & Wales - Charity number 1016797

Accounts



**REPORT OF THE TRUSTEES AND
UNAUDITED FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 APRIL 2024
FOR
LEONARD COWBURN MEMORIAL TRUST**

SMH Sheards
Chartered Accountants
Vernon House
40 New North Road
Huddersfield
West Yorkshire
HD1 5LS

LEONARD COWBURN MEMORIAL TRUST

**CONTENTS OF THE FINANCIAL STATEMENTS
for the year ended 30 April 2024**

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LEONARD COWBURN MEMORIAL TRUST

REPORT OF THE TRUSTEES for the year ended 30 April 2024

The trustees present their report with the financial statements of the charity for the year ended 30 April 2024. The trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019).

OBJECTIVES AND ACTIVITIES

Objectives and aims

The objects of the trust are stated in detail in the Trust Deed. The principal object of the Trust is the provision of sport for young people.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Auditors

The charity is controlled by its governing document, a deed of trust and constitutes an unincorporated charity.

The Trust Deed states that the annual accounts do not require to be audited unless requested by the Trustees.

The trustees have not requested an audit of the accounts for the year ended 30th April 2023.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Charity number

1016797

Principal address

Eaton Smith
Norwich Union House
14 High Street
Huddersfield
West Yorkshire
HD1 2HA

Trustees

J D Taylor
Mrs P J Wade
S Wilson
M Birch
J M Brown
A Sugden
K S Baggs
M Baggs

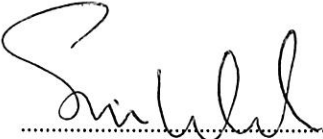
Independent Examiner

SMH Sheards
Chartered Accountants
Vernon House
40 New North Road
Huddersfield
West Yorkshire
HD1 5LS

LEONARD COWBURN MEMORIAL TRUST

**REPORT OF THE TRUSTEES
for the year ended 30 April 2024**

Approved by order of the board of trustees on 15th Jan 2025 and signed on its behalf by:


.....
S Wilson - Trustee

LEONARD COWBURN MEMORIAL TRUST

STATEMENT OF FINANCIAL ACTIVITIES
for the year ended 30 April 2024

		2024 Unrestricted fund £	2023 Total funds £
INCOME AND ENDOWMENTS FROM	Notes		
Donations and legacies		10,300	300
Other trading activities	2	737	-
Investment income	3	618	48,033
Total		<u>11,655</u>	<u>48,333</u>
EXPENDITURE ON			
Charitable activities			
Sport for young people		5,200	62,700
Other		29,681	9,433
Total		<u>34,881</u>	<u>72,133</u>
Net gains/(losses) on investments		258,784	(18,764)
NET INCOME/(EXPENDITURE)		235,558	(42,564)
RECONCILIATION OF FUNDS			
Total funds brought forward		890,517	933,081
TOTAL FUNDS CARRIED FORWARD		<u>1,126,075</u>	<u>890,517</u>

The notes form part of these financial statements

**INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF
LEONARD COWBURN MEMORIAL TRUST**

Independent examiner's report to the trustees of Leonard Cowburn Memorial Trust

I report to the charity trustees on my examination of the accounts of Leonard Cowburn Memorial Trust (the Trust) for the year ended 30 April 2024.

Responsibilities and basis of report

As the charity trustees of the Trust 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 Trust's accounts carried out under Section 145 of the Act and in carrying out my examination I have followed all 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 Trust 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.



Kevin Winterburn FCA

SMH Sheards
Chartered Accountants
Vernon House
40 New North Road
Huddersfield
West Yorkshire
HD1 5LS

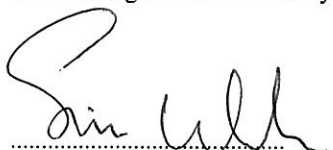
Date: 15/1/25

LEONARD COWBURN MEMORIAL TRUST

BALANCE SHEET
30 April 2024

	Notes	2024 Unrestricted fund £	2023 Total funds £
FIXED ASSETS			
Investment property	5	750,000	477,656
CURRENT ASSETS			
Debtors	6	6,948	507
Investments	7	384,789	415,539
Cash at bank		8,088	16,815
		<u>399,825</u>	<u>432,861</u>
CREDITORS			
Amounts falling due within one year	8	(23,750)	(20,000)
		<u>376,075</u>	<u>412,861</u>
NET CURRENT ASSETS			
		<u>376,075</u>	<u>412,861</u>
TOTAL ASSETS LESS CURRENT LIABILITIES			
		<u>1,126,075</u>	<u>890,517</u>
NET ASSETS			
		<u>1,126,075</u>	<u>890,517</u>
FUNDS			
Unrestricted funds	9	<u>1,126,075</u>	<u>890,517</u>
TOTAL FUNDS			
		<u>1,126,075</u>	<u>890,517</u>

The financial statements were approved by the Board of Trustees and authorised for issue on 15th January 2025 and were signed on its behalf by:



 S Wilson - Trustee



 J M Brown - Trustee

The notes form part of these financial statements

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements of the charity, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Charities Act 2011. The financial statements have been prepared under the historical cost convention, as modified by the revaluation of certain assets.

Income

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

Expenditure

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Grants offered subject to conditions which have not been met at the year end date are noted as a commitment but not accrued as expenditure.

Investment property

The freehold building was acquired on 1st September 2004 and is typically let on a full tenant repairing lease.

The current value is estimated at £750,000.

Taxation

The charity is exempt from tax on its charitable activities.

Fund accounting

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

LEONARD COWBURN MEMORIAL TRUST

NOTES TO THE FINANCIAL STATEMENTS - continued for the year ended 30 April 2024

2. OTHER TRADING ACTIVITIES

	2024	2023
	£	£
Miscellaneous sales	737	-
	<u>737</u>	<u>-</u>

3. INVESTMENT INCOME

	2024	2023
	£	£
Rents received	-	46,667
Deposit account interest	526	262
Other interest	92	1,104
	<u>618</u>	<u>48,033</u>

4. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 30 April 2024 nor for the year ended 30 April 2023.

Trustees' expenses

There were no trustees' expenses paid for the year ended 30 April 2024 nor for the year ended 30 April 2023.

5. INVESTMENT PROPERTY

	£
FAIR VALUE	
At 1 May 2023	477,656
Additions	23,150
Revaluation	249,194
	<u>750,000</u>
At 30 April 2024	<u>750,000</u>
NET BOOK VALUE	
At 30 April 2024	<u>750,000</u>
At 30 April 2023	<u>477,656</u>

Fair value at 30 April 2024 is represented by:

	£
Valuation in 2024	<u>750,000</u>

LEONARD COWBURN MEMORIAL TRUST

NOTES TO THE FINANCIAL STATEMENTS - continued
for the year ended 30 April 2024

6. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2024	2023
	£	£
VAT	5,714	507
Prepayments	1,234	-
	<u>6,948</u>	<u>507</u>

7. CURRENT ASSET INVESTMENTS

	2024	2023
	£	£
Listed investments	271,966	337,376
Other	112,823	78,163
	<u>384,789</u>	<u>415,539</u>

8. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2024	2023
	£	£
Other creditors	<u>23,750</u>	<u>20,000</u>

9. MOVEMENT IN FUNDS

	At 1.5.23	Net movement in funds	At 30.4.24
	£	£	£
Unrestricted funds			
General fund	890,517	235,558	1,126,075
	<u>890,517</u>	<u>235,558</u>	<u>1,126,075</u>
TOTAL FUNDS	<u>890,517</u>	<u>235,558</u>	<u>1,126,075</u>

Net movement in funds, included in the above are as follows:

	Incoming resources	Resources expended	Gains and losses	Movement in funds
	£	£	£	£
Unrestricted funds				
General fund	11,655	(34,881)	258,784	235,558
	<u>11,655</u>	<u>(34,881)</u>	<u>258,784</u>	<u>235,558</u>
TOTAL FUNDS	<u>11,655</u>	<u>(34,881)</u>	<u>258,784</u>	<u>235,558</u>

LEONARD COWBURN MEMORIAL TRUST

NOTES TO THE FINANCIAL STATEMENTS - continued
for the year ended 30 April 2024

9. MOVEMENT IN FUNDS - continued

Comparatives for movement in funds

	At 1.5.22 £	Net movement in funds £	At 30.4.23 £
Unrestricted funds			
General fund	933,081	(42,564)	890,517
	<u>933,081</u>	<u>(42,564)</u>	<u>890,517</u>
TOTAL FUNDS	<u>933,081</u>	<u>(42,564)</u>	<u>890,517</u>

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Gains and losses £	Movement in funds £
Unrestricted funds				
General fund	48,333	(72,133)	(18,764)	(42,564)
	<u>48,333</u>	<u>(72,133)</u>	<u>(18,764)</u>	<u>(42,564)</u>
TOTAL FUNDS	<u>48,333</u>	<u>(72,133)</u>	<u>(18,764)</u>	<u>(42,564)</u>

A current year 12 months and prior year 12 months combined position is as follows:

	At 1.5.22 £	Net movement in funds £	At 30.4.24 £
Unrestricted funds			
General fund	933,081	192,994	1,126,075
	<u>933,081</u>	<u>192,994</u>	<u>1,126,075</u>
TOTAL FUNDS	<u>933,081</u>	<u>192,994</u>	<u>1,126,075</u>

LEONARD COWBURN MEMORIAL TRUST

NOTES TO THE FINANCIAL STATEMENTS - continued
for the year ended 30 April 2024

9. MOVEMENT IN FUNDS - continued

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Gains and losses £	Movement in funds £
Unrestricted funds				
General fund	59,988	(107,014)	240,020	192,994
TOTAL FUNDS	<u>59,988</u>	<u>(107,014)</u>	<u>240,020</u>	<u>192,994</u>

10. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 30 April 2024.

LEONARD COWBURN MEMORIAL TRUST

DETAILED STATEMENT OF FINANCIAL ACTIVITIES
for the year ended 30 April 2024

	2024 £	2023 £
INCOME AND ENDOWMENTS		
Donations and legacies		
Donations	10,300	300
Other trading activities		
Miscellaneous sales	737	-
Investment income		
Rents received	-	46,667
Deposit account interest	526	262
Other interest	92	1,104
	<u>618</u>	<u>48,033</u>
Total incoming resources	11,655	48,333
EXPENDITURE		
Charitable activities		
Grants to institutions	5,200	62,700
Support costs		
Finance		
Bank charges	107	94
Governance costs		
Insurance	11,208	575
Utilities	8,001	418
Sundries	25	-
Accountancy and legal fees	650	-
Legal fees	9,130	8,346
Repairs and renewals	560	-
	<u>29,574</u>	<u>9,339</u>
Total resources expended	<u>34,881</u>	<u>72,133</u>
Net expenditure	<u>(23,226)</u>	<u>(23,800)</u>

This page does not form part of the statutory financial statements

LEONARD COWBURN MEMORIAL TRUST

England & Wales - Charity number 1016797

Accounts

The Leonard Cowburn Memorial Trust

Annual Report and Accounts

for the year ended 30th April 2022

Independent Examiner's Report on the Accounts

Report to the Trustees of The Leonard Cowburn Memorial Trust (Charity number 1016797)

On accounts for the year ended 30 April 2022 set out on pages 2 to 4.

Respective responsibilities of Trustees and Independent Examiner

The charity's trustees are responsible for the preparation of the accounts. The charity's trustees consider that an audit is not required for this year under section 144 of the Charities Act 2011 (the 2011 Act) and that an independent examination is needed.

It is my responsibility to:

- Examine the accounts under section 145 of the 2011 Act;
- To follow the procedures laid down in the General Directions given by the Charity Commissioner under section 145(5)(b) of the 2011 Act; and
- To state whether particular matters have come to my attention.

Basis of Independent Examiner's report

My examination was carried out in accordance with the General Directions given by the Charity Commissioner. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes examination of any unusual items or disclosures in the accounts, and the seeking of explanations from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit and, consequently no opinion is given as to whether the accounts present a 'true and fair view' and the report is limited to those matters set out in the statement below.

Independent Examiner's Statement

In connection with my examination, no material matters have come to my attention which give me cause to believe that in, any material respect:

- (a) The accounting records were not kept in accordance with section 130 of the 2011 Act; or
- (b) The accounts did not accord with the accounting records: or
- (c) The accounts did 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 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.

Signed:



Date

9/2/2023

Name: Dermot Lucid

Address :

Relevant Professional Qualification

c/o New Chartford House, BD19 3QB

ACCA

The Leonard Cowburn Memorial Trust

Annual Report for the twelve months ended 30th April 2022

1 Legal and Administrative Information

a Trustees and Secretary

The trustees at 30th April 2022 were

K S Baggs	A D Johnson
M C Baggs	W A Sugden
J M Brown	S N Wilson
M Birch	P.Wade

Secretary : W A Sugden

b Registered Charity number and address

Registered Charity Number: 1016797

Address: Eaton Smith
Norwich Union House
14 High Street
Huddersfield
HD1 2HA

2 The Trustees' Report

a Charity Objectives

The objects of the Trust are stated in detail in the Trust Deed. The principal object of the Trust is the provision of sport for young people.

b Auditors

The Trust Deed states that the annual accounts do not require to be audited unless requested by the Trustees.

The Trustees have not requested an audit of the accounts for the year ended 30th April 2022.

The Leonard Cowburn Memorial Trust

Annual Report for the twelve months ended 30th April 2022

3 Income and Expenditure Account

for the twelve months ended 30th April 2022

		£
Income	Rent	80,000
	Bank Interest receivable	5
	Donations including gift aid tax credit	350
	Interest receivable	1,617
		<u>81,972</u>
Expenditure	Donations	83,100
	Insurance	510
	Legal fees	655
	Bank charges	21
		<u>84,286</u>
Deficit for the year		<u><u>- 2,314</u></u>

4 Balance Sheet

as at 30th April 2022

		£	£
Fixed asset	Freehold building at cost		472,656
Current assets	Investment valuation at 30th April 2022	376,140	
	Secured loans	82,242	
	Balance at bank	12,710	
		<u>471,092</u>	
Current liabilities	Rent received in advance	6,667	
	VAT	4,000	
		<u>10,667</u>	
Net current assets			460,425
Total Net Assets			<u><u>933,081</u></u>
Financed by:			
Reserves at 1st May 2021			949,225
Deficit for the year per Income and Expenditure account		-	2,314
Decrease in investment value over the year		-	13,830
Reserves at 30th April 2022			<u><u>933,081</u></u>

The Leonard Cowburn Memorial Trust

Annual Report for the twelve months ended 30th April 2022

5 Accounting policies

The accounts are prepared on the accruals basis.

6 Notes to the accounts

		£
a	Balance at Bank Yorkshire Bank	<u>12,710</u>
b	Investments	
	Skandia Unit Trust	
	At 1st May 2021	389970
	Decrease for the year	-13,830
	At 30th April 2022	<u>376,140</u>

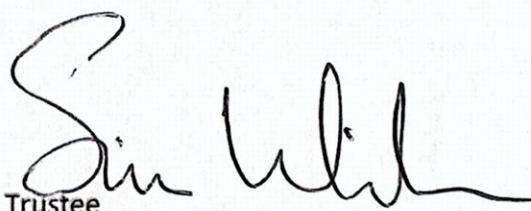
The freehold building was acquired on 1st September 2004 and is let on a full tenant repairing lease.

The current value is estimated at £750,000 based on a rental yield of 8%

Signed



Trustee
J. M Brown



Trustee
S N Wilson

Date 9.2.23.

Date 9/2/2023

LEONARD COWBURN MEMORIAL TRUST

England & Wales - Charity number 1016797

Accounts

The Leonard Cowburn Memorial Trust

Annual Report and Accounts

for the year ended 30th April 2021

Report to the Trustees of The Leonard Cowburn Memorial Trust (Charity number 1016797)

On accounts for the year ended 30 April 2011 set out on pages 2 to 4.

Respective responsibilities of Trustees and Independent Examiner

The charity's trustees are responsible for the preparation of the accounts. The charity's trustees consider that an audit is not required for this year under section 144 of the Charities Act 2011 (the 2011 Act) and that an independent examination is needed.

It is my responsibility to:

- To state whether particular matters have come to my attention.
- To follow the procedures laid down in the General Directions given by the Charity Commissioner under section 142(2)(b) of the 2011 Act; and
- Examine the accounts under section 142 of the 2011 Act;

Basis of Independent Examiner's report

My examination was carried out in accordance with the General Directions given by the Charity Commissioner. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes examination of any unusual items or disclosures in the accounts, and the seeking of explanations from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit and, consequently no opinion is given as to whether the accounts present a 'true and fair view' and the report is limited to those matters set out in the statement below.

Independent Examiner's Statement

In connection with my examination, no material matters have come to my attention which give me cause to believe that in any material respect:

- (a) The accounting records were not kept in accordance with section 130 of the 2011 Act; or
- (b) The accounts did not accord with the accounting records; or
- (c) The accounts did 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 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.

Signed:  Date: 22/5/2011

Name: Dermot Lucid Address - c/o New Charford House, Cleckheaton BD19 3QB

Relevant Professional Qualification - ACCA

Annual Report for the twelve months ended 30th April 2021

1 Legal and Administrative Information

6 Trustees and Secretary

The trustees at 30th April 2021 were	
A D Johnson	K S Bagg
W A Sugden	M C Bagg
S M Wilson	J M Brown
P. Wade	M Birch

Secretary : W A Sugden

d Registered Charity number and address

Registered Charity Number: 1016797

Address:
 HD1 2HA
 Huddersfield
 14 High Street
 Norwich Union House
 Eaton Smith

2 The Trustees' Report

a Charity Objectives

The objects of the Trust are stated in detail in the Trust Deed. The principal object of the Trust is the provision of sport for young people.

d Auditors

The Trust Deed states that the annual accounts do not require to be audited unless requested by the Trustees.

The Trustees have not requested an audit of the accounts for the year ended 30th April 2021.

Annual Report for the twelve months ended 30th April 2021

3 Income and Expenditure Account for the twelve months ended 30th April 2021

	Income		
	Donations including gift aid tax credit		
	Interest receivable		
	Rent		
£			
	80,000		
	2,120		
	6,626		
	<u>88,746</u>		
	Expenditure		
	Insurance		
	Donations		
	210		
	102,000		
	<u>102,210</u>		
	- 16,764	Deficit for the year	

4 Balance Sheet as at 30th April 2021

	Fixed asset		
	Freehold building at cost		
£			
	427,626		
	Current assets		
	Balance at bank		
	11,623		
	Secured loans		
	82,643		
	Investment valuation at 30th April 2021		
	389,970		
	<u>487,236</u>		
	Current liabilities		
	VAT		
	4,000		
	Rent received in advance		
	6,667		
	<u>10,667</u>		
	Net current assets		
	476,569		
	<u>904,195</u>	Total Net Assets	
		Financed by:	
	Reserves at 1st May 2020		
	892,442		
	- 16,764	Deficit for the year per Income and Expenditure account	
	70,244	Increase in investment value over the year	
	<u>945,922</u>	Reserves at 30th April 2021	

