

# SPORT IN DESFORD

England & Wales - Charity number 1100319

## Details

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**Status** Registered

**Legal form** Other

**Registered** 2003-10-27

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

## Contact

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**Address** 6 Bedford Close  
Desford  
Leicester  
LE9 9HN

**Phone** 01455828786

**Email** [suemh20@msn.com](mailto:suemh20@msn.com)

**Website** [www.sportindesford.org](http://www.sportindesford.org)

## Activities

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**Objects:** THE PROMOTION OF COMMUNITY PARTICIPATION WITHIN THE VILLAGE OF DESFORD AND ITS ENVIRONS IN HEALTHY RECREATION, IN PARTICULAR BY THE PROVISION OF FACILITIES FOR PLAYING BOWLS, TENNIS, SQUASH, FOOTBALL, RECREATIONAL FITNESS AND RUNNING.

**Activities:** The promotion of community participation within the village of Desford and its environs in healthy recreation, in particular by the provision of facilities for playing bowls, tennis, squash, football, recreational fitness, running and Scouting

## Classification

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- **How:** Provides Buildings/facilities/open Space, Acts As An Umbrella Or Resource Body
- **What:** Amateur Sport, Recreation
- **Who:** Children/young People, Elderly/old People, People With Disabilities, The General Public/mankind

## Geography

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- **Area of benefit:** VILLAGE OF DESFORD AND ITS ENVIRONS.
- Leicestershire

## Finances

Period end	Income	Expenditure	Assets	Employees
2025-03-31	£61,300	£77,656	-	-
2024-03-31	£69,140	£70,250	-	-
2023-03-31	£114,734	£120,380	-	-
2022-03-31	£81,145	£85,623	-	-
2021-03-31	£88,607	£38,272	-	-

## Trustees

Name	Role	Appointed
<b>SUE HOUGHTON</b>	Chair	
DALE MORTIMER		2013-05-27
JIM HOUGHTON		
MARTIN HAND		2012-01-27
Malcolm David Hill		2016-06-01
Nicholas Alder		2018-11-01
susan McMillan		2025-11-18

**SPORT IN DESFORD**

England & Wales - Charity number 1100319

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# Accounts

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**REGISTERED CHARITY NUMBER 1100319**

**SPORT IN DESFORD**

**ANNUAL REPORT  
AND  
FINANCIAL STATEMENTS  
31 MARCH 2025**

**SFB GROUP LIMITED  
CHARTERED ACCOUNTANTS  
UNIT 8 OAK SPINNEY PARK  
RATBY LANE  
LEICESTER FOREST EAST  
LEICESTER  
LE3 3AW**

# SPORT IN DESFORD

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**REGISTERED CHARITY NUMBER 1100319**

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Trustees:

J.B. Houghton  
S.M. Houghton  
M. Hand  
A.D. Mortimer  
M.D. Hill  
N. Alder

Principal office:

6 Bedford Close  
Desford  
Leicester  
LE9 9HN

Independent Examiner:

SFB Group Limited  
Chartered Accountants  
Unit 8  
Oak Spinney Park  
Ratby Lane  
Leicester Forest East  
Leicester  
LE3 3AW

Solicitors:

Salisbury Harding & Barlow  
1 Berridge Street  
Leicester  
LE1 5JT

Bankers:

HSBC plc  
10 Market Place  
Hinckley  
Leicestershire  
LE10 1NU

**TRUSTEES' REPORT  
YEAR ENDED 31 MARCH 2025**

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The Trustees present their report together with the financial statements of the charity for the year ended 31 March 2025. The financial statements have been prepared in accordance with the accounting policies set out on page 7 and comply with the charity's trust deed and applicable law. They have also been prepared in line with the Statement of Recommended Practice applicable to charities preparing their accounts in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice – UK GAAP), including FRS102, The Financial Reporting Standards applicable in the UK and Republic of Ireland.

**Constitution and objects**

Sport In Desford is constituted in England and Wales under a trust deed dated 6 March 2002 and was registered as a charity (number 1100319) on 27 October 2003. The trust deed was revised on 5 June 2013 and 1 June 2016.

The object of the charity is to promote community participation within the village of Desford and its environs in healthy recreation, in particular by the provision of facilities for playing bowls, tennis, table tennis, squash, football, recreational fitness, running, netball and scouting.

**Achievements and Performance**

SiD installed 50 extra solar panels and 3 air source heat pumps with the ambition to reach net zero in 2026. 2 Invertors failed and were replaced causing a short and small reduction in solar PV generation.

Inclusive work has thrived with the Inclusive Club for Adults with Learning Difficulties, relaxed tennis for youngsters with autism, together with Come-and-Try it days. The Mental Health well-being hub has maintained good numbers and discussions took place with the Parkinsons Society with a view to setting up a regular activity session in June 2025.

Classes and club sessions are expanding to cater for babies through to seniors in their 80's, and from novice to high attainers. We are seeing around 1,000 participants coming through the door each week.

Health referrals have continued to come in and the physio provision has continued but with another company, Top Tier.

The MUGA is well used as a pay-as-you-play community opportunity.

Premises continue to be kept in good condition with new fencing on one side of the tennis court, due to a fallen tree, and a new perimeter fence has been erected by the scout area.

All health and safety checks have been carried out on a regular basis.

SiD remains an amazing community asset with a welcoming, encouraging and aspirational ethos.

**Structure, governance and management**

At the annual general meeting of the Charity, the members shall elect from amongst themselves a chair, vice chair, secretary, treasurer, membership secretary and a development officer, known as Honorary Officers, who shall hold office from the conclusion of that meeting.

The Executive Committee shall consist of not less than six nor more than twenty seven members being the Honorary Officers together with nominated representatives from the individual club sections and up to four co-opted members, save that the number of co-opted members may not exceed one third of the total membership of the Executive Committee. The Parish Council also have three places on the Executive Committee as landlords of the site.

At each Annual General Meeting, the Executive Committee nominates a minimum of six and a maximum of ten people to serve as Trustees of the Charity for the ensuing year. Nominations for the appointment of a new Trustee can be brought to the regular meetings of the Executive Committee and ratified by majority vote. A nomination of a new Trustee shall be supported by not less than three members of the Executive Committee.

**TRUSTEES' REPORT  
YEAR ENDED 31 MARCH 2025**

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Executive Committee members may stand for re-election at the next and each subsequent Annual General Meeting. Trustees would be expected to serve at least a term from the date of appointment to the third Annual General Meeting following their appointment, but will then be eligible for re-election.

The trustees meet regularly to review the charity's affairs and operations, having in mind at all times the Charity Commission's guidance on public benefit, specifically including in their Annual Report issues of Governance, Compliance, Finance and along with the Executive Committee the presentation of a Business Plan for the ensuing two years. They also operate a rolling review of Health and Safety Policies whilst ensuring compliance with Employment, Data Protection, Equal Opportunities, Complaints etc Policies. Insurance cover is provided by Desford Parish Council.

The trustees who have served during the year (and since the year end) are shown on page 1.

**Financial review**

Overall, operating income and expenditure remained steady, but support from the Contingency Reserve was needed to enhance the grounds and clubhouse maintenance program; together with completion of the charity's net zero project. These investments will help to improve the clubhouse future offerings; whilst containing overheads. A summary of the charity's financial activities is set out on page 5 and related notes.

**Reserves policy**

Apart from grant receipts not yet expended, it is the policy of the charity to maintain unrestricted funds to provide sufficient resources to cover management, administrative and operational costs and to provide for an unrestricted contingency fund.

**Statement of Trustees' Responsibilities**

The trustees are responsible for preparing the Trustees' Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

The law applicable to charities in England and Wales requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources of the charity for that period. In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable accounting standards have been followed subject to any material departures disclosed and explained in the financial statements;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

The trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Charities Act 2011, the Charity (Accounts and Reports) Regulations 2008 and trust deed. The Statement of Financial Activities has been prepared in accordance with the requirements of the Statement of Recommended Practice (SORP 2019) "Accounting by Charities". They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Approved by the trustees and signed on their behalf by:

**S.M. HOUGHTON**  
CHAIR OF THE TRUSTEES

27 January 2026

**INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES  
FOR THE YEAR ENDED 31 MARCH 2025**

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I report to the charity trustees on my examination of the accounts of the charity for the year ended 31 March 2025 which are set out on pages 5 to 10

**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.

Signed:

**P CARVELL**

Chartered Accountant  
Unit 8 Oak Spinney Park  
Ratby Lane  
Leicester Forest East  
**LEICESTER LE3 3AW**

27 January 2026

**STATEMENT OF FINANCIAL ACTIVITIES  
YEAR ENDED 31 MARCH 2025**

	<u>Note</u>	<u>2025</u>	<u>2024</u>
<b>Incoming resources</b>			
<b>Incoming resources from generated funds</b>			
Activities for generating funds	2	60,891	61,746
Investment income	4	409	7,144
		-----	-----
		61,300	68,890
<b>Resources expended</b>			
Unallocated costs of activities	5	77,656	70,000
		-----	-----
<b>Net outgoing resources being net movement in funds</b>		(16,356)	(1,110)
Balance at 1 April 2024		122,071	123,181
		-----	-----
Balance at 31 March 2025		£ 105,715	£ 122,071
		=====	=====
<b>Unrestricted funds</b>			
<b>General Reserve:</b>			
Balance at 1 April 2024		66,360	67,833
Deficit for year		(16,356)	(1,110)
Transfer from/to Contingency fund		29,452	( 363)
		-----	-----
Balance at 31 March 2025		£ 79,456	£ 66,360
		=====	=====
<b>Contingency:</b>			
Balance at 1 April 2024		55,711	55,348
Allocation for the year		(29,452)	363
		-----	-----
Balance at 31 March 2025		26,259	55,711
		-----	-----
		£ 105,715	£ 122,071
		=====	=====
<b>Restricted funds</b>			
<b>Deferred Grants:</b>			
Balance at 1 April 2024		12,062	11,680
Movement for the year		(8,212)	382
		-----	-----
Balance at 31 March 2025		£ 3,850	£ 12,062
		=====	=====

The notes on pages 7 to 10 form part of these accounts.

**BALANCE SHEET  
AT 31 MARCH 2025**

	<u>Note</u>	<u>2025</u>	<u>2024</u>
<b>Fixed assets</b>			
Tangible assets	9	84,249	79,377
Investment	10	100	100
		-----	-----
		84,349	79,477
<b>Current assets</b>			
Bank		3,565	2,728
Investment	11	30,521	59,073
Debtors	12	4,707	5,235
		-----	-----
		38,793	67,036
<b>Creditors: amounts falling due within one year</b>	13	13,577	12,380
		-----	-----
<b>Net current assets</b>		25,216	54,656
		-----	-----
		£109,565	£ 134,133
		=====	=====
<b>Funds</b>			
General reserve (unrestricted)		79,456	66,360
Contingency reserve (unrestricted)	14	26,259	55,711
		-----	-----
		105,715	122,071
Deferred Grants (restricted)	15	3,850	12,062
		-----	-----
		£ 109,565	£ 134,133
		=====	=====

The financial statements have been prepared in accordance with the Financial Reporting Standard for Smaller Entities (effective January 2015).

Approved by the trustees on 27 January 2026 and signed on their behalf by:

S.M. HOUGHTON - TRUSTEE

The notes on pages 7 to 10 form part of these accounts.

**NOTES TO THE FINANCIAL STATEMENTS  
YEAR ENDED 31 MARCH 2025**

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**1. Accounting policies**

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 2015)', 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.

The principal accounting policies of the charity are set out below and have remained unchanged from the previous year:

**(a) Income and expenditure**

Income and expenditure are included on the accruals basis and expenditure is inclusive of irrecoverable VAT.

**(b) Tangible fixed assets and depreciation**

Tangible fixed assets are stated at cost net of attributable grants and 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:

Clubhouse fixtures and equipment	Over five years (six months charge in year of acquisition)
Long Leasehold Premises	Over the unexpired lease period

**(c) Fixed asset investments**

Fixed asset investment represents shares held in the charity's trading subsidiary company, Sport In Desford Trading Limited.

Since a reliable estimate of market value is not readily available and, as such an estimate could not be obtained without undue expense, this investment is included in the financial statements at cost.

**(d) Current Asset Investments**

Current asset investment represents units held in charitable investment funds and is stated at realisable value.

**(e) Grants receivable**

Income received from grants is included in the Deferred Grants Fund until the money is expended, whereupon it is deducted from the expenditure incurred or the cost of assets acquired.

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**NOTES TO THE FINANCIAL STATEMENTS  
YEAR ENDED 31 MARCH 2025**

		<u>2025</u>	<u>2024</u>
<b>2.</b>	<b>Activities for generating funds</b>		
	Members' subscriptions	8,185	7,528
	Members' activities (note 3)	2,429	8,047
	Lettings	33,556	26,502
	Solar electricity generation	13,968	15,609
	Multi Use Games Area (MUGA)	3,175	3,716
	E.V. charging	( 422)	344
		-----	-----
		£ 60,891	£ 61,746
		=====	=====
<b>3.</b>	<b>Activities</b>		
		<u>Income</u>	<u>Expenditure</u>
	Tennis	-	-
	Squash	-	-
	Football	-	-
	Bowls	-	-
	Fitness	21,894	29,628
	Scouts	-	-
	Table Tennis	-	-
	Netball	-	-
		-----	-----
		£ 21,894	£ 29,628
		=====	=====
<b>4.</b>	<b>Investment income</b>		
	Increase/(decrease) in contingency fund investment	548	7,301
	Bank charges and interest	( 139)	( 157)
		-----	-----
		£ 409	£ 7,144
		=====	=====
<b>5.</b>	<b>Unallocated costs of activities</b>		
	Maintenance: Grounds	9,499	5,654
	Clubhouse	17,101	10,070
	Clubhouse services	45,946	49,469
	Printing and publicity	534	276
	Accountancy and payroll (note 7)	3,500	3,400
	Depreciation of fixtures and equipment	315	463
	Amortisation of leasehold premises	991	918
	Donation receipts	( 230)	( 250)
		-----	-----
		£ 77,656	£ 70,000
		=====	=====
<b>6.</b>	<b>Trustees' remuneration and expenses</b>		
	No remuneration or expenses were paid to the trustees in the current or preceding year.		

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**NOTES TO THE FINANCIAL STATEMENTS  
YEAR ENDED 31 MARCH 2025**

	<u>2025</u>	<u>2024</u>
<b>7. Independent Examiner's fees</b>		
Fees payable to the Charity's Independent Examiner for:-		
The examination of the annual accounts	600	500
Other services	2,900	2,900
	-----	-----
	£ 3,500	£ 3,400
	=====	=====
<b>8. Employees</b>		
Activity income and clubhouse services costs is after charging staff costs comprising:		
Wages and salaries	61,818	57,632
National Insurance: Contributions	3,128	2,605
Incentive	(3,128)	(2,605)
Pension scheme contributions	489	427
	-----	-----
	£ 62,307	£ 58,059
	=====	=====

The average number of employees during the year including the charity's trading subsidiary company, Sport In Desford Trading Limited, was eight (2024 – seven).

9. <b>Tangible fixed assets (net of grants received)</b>	Long		
	<u>Total</u>	<u>Leasehold Premises</u>	<u>Fixtures &amp; Equipment</u>
Cost			
At 1 April 2024	117,267	90,806	26,461
Additions	6,178	6,178	-
	-----	-----	-----
At 31 March 2025	123,445	96,984	26,461
	-----	-----	-----
Depreciation			
At 1 April 2024	37,890	13,006	24,884
Charge	1,306	991	315
	-----	-----	-----
At 31 March 2025	39,196	13,997	25,199
	-----	-----	-----
Net book value			
At 31 March 2025	£ 84,249	£ 82,987	£ 1,262
	=====	=====	=====
At 31 March 2024	£ 79,377	£ 77,800	£ 1,577
	=====	=====	=====

Cost of Leasehold Premises is stated net of grants received of £1,142,077 (2024 - £1,074,032).

Cost of Fixtures and Equipment is stated net of grants received of £85,750 (2024 - £83,814).

**NOTES TO THE FINANCIAL STATEMENTS  
YEAR ENDED 31 MARCH 2025**
**10. Fixed asset investments**

Shares in  
subsidiary  
undertakings

Cost and Net Book Value

At 1 April 2024 and at 31 March 2025

£ 100

=====

**Holdings of more than 20%**

The charity holds more than 20% of the share capital of the following company:

<b>Subsidiary undertaking</b>	<b>Country of registration or incorporation</b>	<b>Shares held Class</b>	<b>%</b>
Sport In Desford Trading Limited	England (4975356)	Ordinary	100

The aggregate amount of capital and reserves and the results of this undertaking for the last relevant financial year to 31 March 2025 were as follows:

<u>Capital and reserves</u>	<u>Turnover</u>	<u>Expenses</u>	<u>Loss</u>
£ 6,091	£ 16,025	£ 16,100	£ 75
=====	=====	=====	=====

**11. Investment**

This is the Contingency Fund and is invested in COIF Charities Ethical Investment Fund Accumulation Units.

**12. Debtors**

Activity debtors

<u>2025</u>	<u>2024</u>
£ 4,707	£ 5,235
=====	=====

**13. Creditors: amounts falling due within one year**

Amount due to: subsidiary undertaking

5,739

6,573

member activities

4,262

4,262

Sundry creditors

3,576

1,545

-----	-----
£ 13,577	£ 12,380
=====	=====

**14. Contingency Reserve**

This is an Unrestricted Reserve available for any unforeseen expenditure.

**15. Deferred grants**

Balance at 1 April 2024

12,062

11,680

Grants received

62,470

27,404

Funds expended

(70,682)

(27,022)

Balance at 31 March 2025

-----	-----
£ 3,850	£ 12,062
=====	=====

**SPORT IN DESFORD**

England & Wales - Charity number 1100319

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# Accounts

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**REGISTERED CHARITY NUMBER 1100319**

**SPORT IN DESFORD**

**ANNUAL REPORT  
AND  
FINANCIAL STATEMENTS  
31 MARCH 2024**

**SFB GROUP LIMITED  
CHARTERED ACCOUNTANTS  
UNIT 8 OAK SPINNEY PARK  
RATBY LANE  
LEICESTER FOREST EAST  
LEICESTER  
LE3 3AW**

# SPORT IN DESFORD

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**REGISTERED CHARITY NUMBER 1100319**

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S.M. Houghton  
M. Hand  
A.D. Mortimer  
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N. Alder

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Leicester Forest East  
Leicester  
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Solicitors:

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1 Berridge Street  
Leicester  
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Bankers:

HSBC plc  
10 Market Place  
Hinckley  
Leicestershire  
LE10 1NU

## TRUSTEES' REPORT YEAR ENDED 31 MARCH 2024

---

The Trustees present their report together with the financial statements of the charity for the year ended 31 March 2024. The financial statements have been prepared in accordance with the accounting policies set out on page 7 and comply with the charity's trust deed and applicable law. They have also been prepared in line with the Statement of Recommended Practice applicable to charities preparing their accounts in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice – UK GAAP), including FRS102, The Financial Reporting Standards applicable in the UK and Republic of Ireland.

### **Constitution and objects**

Sport In Desford is constituted in England and Wales under a trust deed dated 6 March 2002 and was registered as a charity (number 1100319) on 27 October 2003. The trust deed was revised on 5 June 2013 and 1 June 2016.

The object of the charity is to promote community participation within the village of Desford and its environs in healthy recreation, in particular by the provision of facilities for playing bowls, tennis, table tennis, squash, football, recreational fitness, running, netball and scouting.

### **Achievements and Performance**

All sections and classes are thriving with many gaining new members during the year. Table tennis is very busy with 2 adult groups, a U3A group and 2 junior groups. The netball club has also grown considerably and now fields an extra team. Pickle Ball has been established on the MUGA, and has a regular clientele as well as casual players. The Inclusive Club has seen a surge in membership and the State of Mind sessions are also attracting good numbers. Both are fully funded into next year. During the year the old netting around the double tennis court was replaced with rigid netting, which is much better and maintenance free. The grounds and the clubhouse are all maintained to a high standard and the average footfall is in the region of 1,000 users a week.

The executive committee under the scrutiny and support of the Trustees continue to provide excellent opportunities for all sections, interests and ages of our ever-growing village. SiD is a wonderful team performance reliant on a great number of committed volunteers, to whom we remain extremely grateful.

### **Structure, governance and management**

At the annual general meeting of the Charity, the members shall elect from amongst themselves a chair, vice chair, secretary, treasurer, membership secretary and a development officer, known as Honorary Officers, who shall hold office from the conclusion of that meeting.

The Executive Committee shall consist of not less than six nor more than twenty seven members being the Honorary Officers together with nominated representatives from the individual club sections and up to four co-opted members, save that the number of co-opted members may not exceed one third of the total membership of the Executive Committee. The Parish Council also have three places on the Executive Committee as landlords of the site.

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Executive Committee members may stand for re-election at the next and each subsequent Annual General Meeting. Trustees would be expected to serve at least a term from the date of appointment to the third Annual General Meeting following their appointment, but will then be eligible for re-election.

**TRUSTEES' REPORT  
YEAR ENDED 31 MARCH 2024**

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.../Contd

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The trustees who have served during the year (and since the year end) are shown on page 1.

**Financial review**

Increased clubhouse services costs were largely covered by the encouraging growth in all operating and investment activities. A summary of the charity's financial activities is set out on page 5 and related notes.

**Reserves policy**

Apart from grant receipts not yet expended, it is the policy of the charity to maintain unrestricted funds to provide sufficient resources to cover management, administrative and operational costs and to provide for an unrestricted contingency fund.

**Statement of Trustees' Responsibilities**

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Approved by the trustees and signed on their behalf by:

**S.M. HOUGHTON**  
CHAIR OF THE TRUSTEES

25 January 2025

**INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES  
FOR THE YEAR ENDED 31 MARCH 2024**

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I report to the charity trustees on my examination of the accounts of the charity for the year ended 31 March 2024 which are set out on pages 5 to 10

**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.

Signed:

**P CARVELL**

Chartered Accountant  
Unit 8 Oak Spinney Park  
Ratby Lane  
Leicester Forest East  
**LEICESTER LE3 3AW**

25 January 2025

**STATEMENT OF FINANCIAL ACTIVITIES  
YEAR ENDED 31 MARCH 2024**

	<u>Note</u>	<u>2024</u>	<u>2023</u>
<b>Incoming resources</b>			
<b>Incoming resources from generated funds</b>			
Activities for generating funds	2	61,746	54,239
Investment income	4	7,144	(1,397)
		-----	-----
		68,890	52,842
<b>Resources expended</b>			
Unallocated costs of activities	5	70,000	60,545
		-----	-----
<b>Net outgoing resources being net movement in funds</b>		(1,110)	(7,703)
Balance at 1 April 2023		123,181	130,884
		-----	-----
Balance at 31 March 2024		£ 122,071	£ 123,181
		=====	=====
<b>Unrestricted funds</b>			
<b>General Reserve:</b>			
Balance at 1 April 2023		67,833	69,191
Deficit for year		(1,110)	(7,703)
Transfer to/from Contingency fund		( 363)	6,345
		-----	-----
Balance at 31 March 2024		£ 66,360	£ 67,833
		=====	=====
<b>Contingency:</b>			
Balance at 1 April 2023		55,348	61,693
Allocation for the year		363	(6,345)
		-----	-----
Balance at 31 March 2024		55,711	55,348
		-----	-----
		£ 122,071	£ 123,181
		=====	=====
<b>Restricted funds</b>			
<b>Deferred Grants:</b>			
Balance at 1 April 2023		11,680	11,020
Movement for the year		382	660
		-----	-----
Balance at 31 March 2024		£ 12,062	£ 11,680
		=====	=====

The notes on pages 7 to 10 form part of these accounts.

**BALANCE SHEET  
AT 31 MARCH 2024**

	<u>Note</u>	<u>2024</u>	<u>2023</u>
<b>Fixed assets</b>			
Tangible assets	9	79,377	79,596
Investment	10	100	100
		-----	-----
		79,477	79,692
<b>Current assets</b>			
Bank		2,728	7,154
Investment	11	59,073	55,348
Debtors	12	5,235	5,315
		-----	-----
		67,036	67,817
<b>Creditors: amounts falling due within one year</b>	13	12,380	12,652
		-----	-----
<b>Net current assets</b>		54,656	55,165
		-----	-----
		£ 134,133	£ 134,861
		=====	=====
<b>Funds</b>			
General reserve (unrestricted)		66,360	67,833
Contingency reserve (unrestricted)	14	55,711	55,348
		-----	-----
		122,071	123,181
Deferred Grants (restricted)	15	12,062	11,680
		-----	-----
		£ 134,133	£ 134,861
		=====	=====

The financial statements have been prepared in accordance with the Financial Reporting Standard for Smaller Entities (effective January 2015).

Approved by the trustees on 25 January 2025 and signed on their behalf by:

S.M. HOUGHTON - TRUSTEE

The notes on pages 7 to 10 form part of these accounts.

**NOTES TO THE FINANCIAL STATEMENTS  
YEAR ENDED 31 MARCH 2024**

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**1. Accounting policies**

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 2015)', 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.

The principal accounting policies of the charity are set out below and have remained unchanged from the previous year:

**(a) Income and expenditure**

Income and expenditure are included on the accruals basis and expenditure is inclusive of irrecoverable VAT.

**(b) 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:

Clubhouse fixtures and equipment	Over five years (six months charge in year of acquisition)
Long Leasehold Premises	Over the unexpired lease period

**(c) Fixed asset investments**

Fixed asset investment represents shares held in the charity's trading subsidiary company, Sport In Desford Trading Limited.

Since a reliable estimate of market value is not readily available and, as such an estimate could not be obtained without undue expense, this investment is included in the financial statements at cost.

**(d) Current Asset Investments**

Current asset investment represents units held in charitable investment funds and is stated at realisable value.

**(e) Grants receivable**

Income received from grants is included in the Deferred Grants Fund until the money is expended, whereupon it is deducted from the expenditure incurred or the cost of assets acquired.

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**NOTES TO THE FINANCIAL STATEMENTS  
YEAR ENDED 31 MARCH 2024**

		<u>2024</u>	<u>2023</u>
<b>2.</b>	<b>Activities for generating funds</b>		
	Members' subscriptions	7,528	6,722
	Members' activities (note 3)	8,047	6,919
	Lettings	26,502	25,790
	Solar electricity generation	15,609	15,639
	Multi Use Games Area (MUGA)	3,716	744
	E.V. charging	344	(1,575)
		-----	-----
		£ 61,746	£ 54,239
		=====	=====
<b>3.</b>	<b>Activities</b>		
		<u>Income</u>	<u>Expenditure</u>
	Tennis	2,124	-
	Squash	2,472	-
	Football	1,560	-
	Bowls	1,308	-
	Fitness	26,201	28,216
	Scouts	1,080	-
	Table Tennis	1,318	-
	Netball	200	-
		-----	-----
		£ 36,263	£ 28,216
		=====	=====
<b>4.</b>	<b>Investment income</b>		
	Increase/(decrease) in contingency fund investment	7,301	(1,245)
	Bank charges and interest	( 157)	( 152)
		-----	-----
		£ 7,144	£ (1,397)
		=====	=====
<b>5.</b>	<b>Unallocated costs of activities</b>		
	Maintenance: Grounds	5,654	5,263
	Clubhouse	10,070	14,449
	Clubhouse services	49,469	35,062
	Printing and publicity	276	1,200
	Accountancy and payroll	3,400	3,400
	Depreciation of fixtures and equipment	463	703
	Amortisation of leasehold premises	918	918
	Donation receipts	( 250)	( 450)
		-----	-----
		£ 70,000	£ 60,545
		=====	=====
<b>6.</b>	<b>Trustees' remuneration and expenses</b>		
	No remuneration or expenses were paid to the trustees in the current or preceding year.		

Contd/....

**NOTES TO THE FINANCIAL STATEMENTS  
YEAR ENDED 31 MARCH 2024**

	<u>2024</u>	<u>2023</u>
<b>7. Independent Examiner's fees</b>		
Fees payable to the Charity's Independent Examiner for:-		
The examination of the annual accounts	500	500
Other services	2,900	2,900
	-----	-----
	£ 3,400	£ 3,400
	=====	=====
<b>8. Employees</b>		
Activity income and clubhouse services costs is after charging staff costs comprising:		
Wages and salaries	57,632	54,255
National Insurance: Contributions	2,605	2,535
Incentive	(2,605)	(2,535)
Pension scheme contributions	427	447
	-----	-----
	£ 58,059	£ 54,702
	=====	=====

The average number of employees during the year including the charity's trading subsidiary company, Sport In Desford Trading Limited, was seven (2023 – seven).

9. <b>Tangible fixed assets (net of grants received)</b>	Long		
	<u>Total</u>	<u>Leasehold Premises</u>	<u>Fixtures &amp; Equipment</u>
Cost			
At 1 April 2023	116,105	90,806	25,299
Additions	1,162	-	1,162
	-----	-----	-----
At 31 March 2024	117,267	90,806	26,461
	-----	-----	-----
Depreciation			
At 1 April 2023	36,509	12,088	24,421
Charge	1,381	918	463
	-----	-----	-----
At 31 March 2024	37,890	13,006	24,884
	-----	-----	-----
Net book value			
At 31 March 2024	£ 79,377	£ 77,800	£ 1,577
	=====	=====	=====
At 31 March 2023	£ 79,596	£ 78,718	£ 878
	=====	=====	=====

Cost of Leasehold Premises is stated net of grants received of £1,074,032 (2023 - £1,055,066).

Cost of Fixtures and Equipment is stated net of grants received of £83,814 (2023 - £82,913).

**NOTES TO THE FINANCIAL STATEMENTS  
YEAR ENDED 31 MARCH 2024**
**10. Fixed asset investments**

Shares in  
subsidiary  
undertakings

Cost and Net Book Value

At 1 April 2023 and at 31 March 2024

£ 100

=====

**Holdings of more than 20%**

The charity holds more than 20% of the share capital of the following company:

<b>Subsidiary undertaking</b>	<b>Country of registration or incorporation</b>	<b>Shares held</b>	
		<b>Class</b>	<b>%</b>
Sport In Desford Trading Limited	England (4975356)	Ordinary	100

The aggregate amount of capital and reserves and the results of this undertaking for the last relevant financial year to 31 March 2024 were as follows:

<u>Capital and reserves</u>	<u>Turnover</u>	<u>Expenses</u>	<u>Profit</u>
£ 6,166	£ 15,685	£ 15,472	£ 213
=====	=====	=====	=====

**11. Investment**

This is the Contingency Fund and is invested in COIF Charities Ethical Investment Fund Accumulation Units.

**12. Debtors**

Activity debtors

<u>2024</u>	<u>2023</u>
£ 5,235	£ 5,315
=====	=====

**13. Creditors: amounts falling due within one year**

Amount due to: subsidiary undertaking  
member activities

Sundry creditors

6,573	5,027
4,262	6,938
1,545	687
-----	-----
£ 12,380	£ 12,652
=====	=====

**14. Contingency Reserve**

This is an Unrestricted Reserve available for any unforeseen expenditure.

**15. Deferred grants**

Balance at 1 April 2023

Grants received

Funds expended

Balance at 31 March 2024

11,680	11,020
27,404	25,162
(27,022)	(24,502)
-----	-----
£ 12,062	£ 11,680
=====	=====

**SPORT IN DESFORD**

England & Wales - Charity number 1100319

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# Accounts

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**REGISTERED CHARITY NUMBER 1100319**

**SPORT IN DESFORD**

**ANNUAL REPORT  
AND  
FINANCIAL STATEMENTS  
31 MARCH 2023**

**SFB GROUP LIMITED  
CHARTERED ACCOUNTANTS  
UNIT 8 OAK SPINNEY PARK  
RATBY LANE  
LEICESTER FOREST EAST  
LEICESTER  
LE3 3AW**

# SPORT IN DESFORD

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Statement of financial activities	5
Balance sheet	6
Notes forming part of the financial statements	7 - 10

**REGISTERED CHARITY NUMBER 1100319**

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Trustees: J.B. Houghton  
S.M. Houghton  
S.V. Morris (dec'd 10.02.2023)  
M. Hand  
A.D. Mortimer  
M.D. Hill  
N. Alder

Principal office: 6 Bedford Close  
Desford  
Leicester  
LE9 9HN

Independent Examiner: SFB Group Limited  
Chartered Accountants  
Unit 8  
Oak Spinney Park  
Ratby Lane  
Leicester Forest East  
Leicester  
LE3 3AW

Solicitors: Salusbury Harding & Barlow  
1 Berridge Street  
Leicester  
LE1 5JT

Bankers: HSBC plc  
Market Place  
Market Bosworth  
Nuneaton  
Warwickshire  
CV13 0JR

**TRUSTEES' REPORT  
YEAR ENDED 31 MARCH 2023**

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The Trustees present their report together with the financial statements of the charity for the year ended 31 March 2023. The financial statements have been prepared in accordance with the accounting policies set out on page 7 and comply with the charity's trust deed and applicable law. They have also been prepared in line with the Statement of Recommended Practice applicable to charities preparing their accounts in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice – UK GAAP), including FRS102, The Financial Reporting Standards applicable in the UK and Republic of Ireland.

**Constitution and objects**

Sport In Desford is constituted in England and Wales under a trust deed dated 6 March 2002 and was registered as a charity (number 1100319) on 27 October 2003. The trust deed was revised on 5 June 2013 and 1 June 2016.

The object of the charity is to promote community participation within the village of Desford and its environs in healthy recreation, in particular by the provision of facilities for playing bowls, tennis, table tennis, squash, football, recreational fitness, running, netball and scouting.

**Achievements and Performance**

As well as maintaining a full maintenance program, in August 2022 SiD was able to replace the floodlights on all 3 tennis courts with LED units at a total cost of £20,880, fully funded by grants. This not only improved the lighting significantly, but also reduced electricity consumption by 40% and virtually eliminates the need for maintenance. The Inclusive Club has expanded to twice a month and secured funding for the next 3 years from the NHS with a grant from Awards for All providing transport from Hinckley and Earl Shilton. All existing regular hirings, particularly Linda Williams Dance Academy, continue to expand and all the sports sections continue to flourish post Covid.

The management team continued to develop the accounting systems and SiD remains a thriving organisation serving our ever growing village with a special footprint of care across our wide family range. With thanks to all our wonderful volunteers and team who work hard to maintain our mission.

**Structure, governance and management**

At the annual general meeting of the Charity, the members shall elect from amongst themselves a chair, vice chair, secretary, treasurer, membership secretary and a development officer, known as Honorary Officers, who shall hold office from the conclusion of that meeting.

The Executive Committee shall consist of not less than six nor more than twenty seven members being the Honorary Officers together with nominated representatives from the individual club sections and up to four co-opted members, save that the number of co-opted members may not exceed one third of the total membership of the Executive Committee. The Parish Council also have three places on the Executive Committee as landlords of the site.

At each Annual General Meeting, the Executive Committee nominates a minimum of six and a maximum of ten people to serve as Trustees of the Charity for the ensuing year. Nominations for the appointment of a new Trustee can be brought to the regular meetings of the Executive Committee and ratified by majority vote. A nomination of a new Trustee shall be supported by not less than three members of the Executive Committee.

Executive Committee members may stand for re-election at the next and each subsequent Annual General Meeting. Trustees would be expected to serve at least a term from the date of appointment to the third Annual General Meeting following their appointment, but will then be eligible for re-election.

The trustees meet regularly to review the charity's affairs and operations, having in mind at all times the Charity Commission's guidance on public benefit, specifically including in their Annual Report issues of Governance, Compliance, Finance and along with the Executive Committee the presentation of a Business Plan for the ensuing two years. They also operate a rolling review of Health and Safety Policies whilst ensuring compliance with Employment, Data Protection, Equal Opportunities, Complaints etc Policies. Insurance cover is provided by Desford Parish Council.

**TRUSTEES' REPORT  
YEAR ENDED 31 MARCH 2023**

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.../Contd

The trustees who have served during the year (and since the year end) are shown on page 1.

It is with deep sorrow that the trustees announce the death of Steve Morris who sadly passed away on 10 February 2023. His amiable manner and contributions to SiD's continuing development will be sorely missed.

**Financial review**

Following the resurgence and encouraging growth in all operating activities, the effect of the Covid closure was virtually eliminated during the year. A summary of the financial activities of the charity is set out on page 5 and related notes.

**Reserves policy**

Apart from grant receipts not yet expended, it is the policy of the charity to maintain unrestricted funds to provide sufficient resources to cover management, administrative and operational costs and to provide for an unrestricted contingency fund.

**Statement of Trustees' Responsibilities**

The trustees are responsible for preparing the Trustees' Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

The law applicable to charities in England and Wales requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources of the charity for that period. In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable accounting standards have been followed subject to any material departures disclosed and explained in the financial statements;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

The trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Charities Act 2011, the Charity (Accounts and Reports) Regulations 2008 and trust deed. The Statement of Financial Activities has been prepared in accordance with the requirements of the Statement of Recommended Practice (SORP 2019) "Accounting by Charities". They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Approved by the trustees and signed on their behalf by:

**S.M. HOUGHTON**  
CHAIR OF THE TRUSTEES

21 September 2023

**INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES  
FOR THE YEAR ENDED 31 MARCH 2023**

---

We report on the accounts of Sport In Desford for the year ended 31 March 2023 which are set out on pages 5 to 10. The financial reporting framework that has been applied in their preparation is applicable law and the Financial Reporting Standard 102 (effective 1 January 2019), (United Kingdom Generally Accepted Accounting Practice applicable to smaller entities).

**Respective responsibilities of trustees and 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(2) of the Charities Act 2011 (the 2011 Act) and that an independent examination is needed.

It is our responsibility to:

- examine the accounts under section 145 of the 2011 Act;
- follow the procedures laid down in the general Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act; and
- state whether particular matters have come to our attention.

**Basis of independent examiner's statement**

Our examination was carried out in accordance with the general Directions given by the Charity Commission. 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 consideration of any unusual items or disclosures in the accounts, and seeking 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 our examination, no matter has come to our attention:

- i) which gives us reasonable cause to believe that in any material respect, the requirements
  - to keep accounting records in accordance with section 130 of the 2011 Act; and
  - to prepare accounts which accord with the accounting records and comply with the accounting requirements of the 2011 Acthave not been met; or
- ii) to which, in our opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

**SFB GROUP LIMITED**  
Chartered Accountants  
Unit 8 Oak Spinney Park  
Ratby Lane  
Leicester Forest East  
**LEICESTER LE3 3AW**

24 October 2023

**STATEMENT OF FINANCIAL ACTIVITIES  
YEAR ENDED 31 MARCH 2023**

	<u>Note</u>	<u>2023</u>	<u>2022</u>
<b>Incoming resources</b>			
<b>Incoming resources from generated funds</b>			
Activities for generating funds	2	54,239	30,768
Investment income	4	(1,397)	8,529
		-----	-----
		52,842	39,297
<b>Resources expended</b>			
Unallocated costs of activities	5	60,545	56,353
		-----	-----
<b>Net outgoing resources being net movement in funds</b>		(7,703)	(17,056)
Balance at 1 April 2022		130,884	147,940
		-----	-----
Balance at 31 March 2023		£ 123,181	£ 130,884
		=====	=====
<b>Unrestricted funds</b>			
<b>General Reserve:</b>			
Balance at 1 April 2022		69,191	81,855
Deficit for year		(7,703)	(17,056)
Transfer from Special Reserve fund		-	20,000
Transfer from/to Contingency fund		6,345	(15,608)
		-----	-----
Balance at 31 March 2023		£ 67,833	£ 69,191
		=====	=====
<b>Special Reserve:</b>			
Balance at 1 April 2022		-	20,000
Transfer to General Reserve		-	(20,000)
		-----	-----
		£ -	£ -
		=====	=====
<b>Contingency:</b>			
Balance at 1 April 2022		61,693	46,085
Allocation for the year		(6,345)	15,608
		-----	-----
Balance at 31 March 2023		55,348	61,693
		-----	-----
		£ 123,181	£ 130,884
		=====	=====
<b>Restricted funds</b>			
<b>Deferred Grants:</b>			
Balance at 1 April 2022		11,020	15,676
Movement for the year		660	(4,656)
		-----	-----
Balance at 31 March 2023		£ 11,680	£ 11,020
		=====	=====

The notes on pages 7 to 10 form part of these accounts.

**BALANCE SHEET  
AT 31 MARCH 2023**

	<u>Note</u>	<u>2023</u>	<u>2022</u>
<b>Fixed assets</b>			
Tangible assets	9	79,596	80,596
Investment	10	100	100
		-----	-----
		79,692	80,696
<b>Current assets</b>			
Bank		7,154	12,760
Investment	11	55,348	61,693
Debtors	12	5,315	823
		-----	-----
		67,817	75,276
<b>Creditors: amounts falling due within one year</b>	13	12,652	14,068
		-----	-----
<b>Net current assets</b>		55,165	61,208
		-----	-----
		£ 134,861	£ 141,904
		=====	=====
<b>Funds</b>			
General reserve (unrestricted)		67,833	69,191
Contingency reserve (unrestricted)	14	55,348	61,693
		-----	-----
		123,181	130,884
Deferred Grants (restricted)	15	11,680	11,020
		-----	-----
		£ 134,861	£ 141,904
		=====	=====

The financial statements have been prepared in accordance with the Financial Reporting Standard for Smaller Entities (effective January 2015).

Approved by the trustees on 21 September 2023 and signed on their behalf by:

S.M. HOUGHTON - TRUSTEE

The notes on pages 7 to 10 form part of these accounts.

**NOTES TO THE FINANCIAL STATEMENTS  
YEAR ENDED 31 MARCH 2023**

---

**1. Accounting policies**

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 2015)', 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.

The principal accounting policies of the charity are set out below and have remained unchanged from the previous year:

**(a) Income and expenditure**

Income and expenditure are included on the accruals basis and expenditure is inclusive of irrecoverable VAT.

**(b) 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:

Clubhouse fixtures and equipment	Over five years (six months charge in year of acquisition)
Long Leasehold Premises	Over the unexpired lease period

**(c) Fixed asset investments**

Fixed asset investment represents shares held in the charity's trading subsidiary company, Sport In Desford Trading Limited.

Since a reliable estimate of market value is not readily available and, as such an estimate could not be obtained without undue expense, this investment is included in the financial statements at cost.

**(d) Current Asset Investments**

Current asset investment represents units held in charitable investment funds and is stated at realisable value.

**(e) Grants receivable**

Income received from grants is included in the Deferred Grants Fund until the money is expended, whereupon it is deducted from the expenditure incurred or the cost of assets acquired.

Contd/....

**NOTES TO THE FINANCIAL STATEMENTS  
YEAR ENDED 31 MARCH 2023**

			<u>2023</u>	<u>2022</u>
<b>2. Activities for generating funds</b>				
Members' subscriptions			6,722	4,160
Members' activities (note 3)			6,919	( 618)
Lettings			25,790	15,600
Solar electricity generation			15,639	10,718
Multi Use Games Area (MUGA)			744	1,127
E.V. charging			(1,575)	( 219)
			-----	-----
			£ 54,239	£ 30,768
			=====	=====
<b>3. Activities</b>				
	<u>Income</u>	<u>Expenditure</u>		
Tennis	2,150	-	2,150	1,577
Squash	2,565	-	2,565	674
Football	1,925	-	1,925	393
Bowls	1,010	-	1,010	726
Fitness	25,446	28,623	(3,177)	(4,658)
Scouts	1,055	-	1,055	550
Table Tennis	1,191	-	1,191	865
Internal Grants	-	-	-	( 745)
Netball	200	-	200	-
	-----	-----	-----	-----
	£ 35,542	£ 28,623	£ 6,919	£ ( 618)
	=====	=====	=====	=====
<b>4. Investment income</b>				
(Decrease)/increase in contingency fund investment			(1,245)	8,570
Bank charges and interest			( 152)	( 41)
			-----	-----
			£ (1,397)	£ 8,529
			=====	=====
<b>5. Unallocated costs of activities</b>				
Maintenance: Grounds			5,263	7,587
Clubhouse			14,449	12,865
Clubhouse services			35,062	31,186
Printing and publicity			1,200	535
Accountancy and payroll			3,400	2,400
Depreciation of fixtures and equipment			703	900
Amortisation of leasehold premises			918	918
Donation receipts			( 450)	( 38)
			-----	-----
			£ 60,545	£ 56,353
			=====	=====
<b>6. Trustees' remuneration and expenses</b>				
No remuneration or expenses were paid to the trustees in the current or preceding year.				

Contd/....

**NOTES TO THE FINANCIAL STATEMENTS  
YEAR ENDED 31 MARCH 2023**

	<u>2023</u>	<u>2022</u>
<b>7. Independent Examiner's fees</b>		
Fees payable to the Charity's Independent Examiner for:-		
The examination of the annual accounts	500	500
Other services	2,900	1,900
	-----	-----
	£ 3,400	£ 2,400
	=====	=====
<b>8. Employees</b>		
Activity income and clubhouse services costs is after charging staff costs comprising:		
Wages and salaries	54,255	49,392
Furlough receipts	-	(1,104)
National Insurance: Contributions	2,535	1,315
Incentive	(2,535)	(1,315)
Pension scheme contributions	447	431
	-----	-----
	£ 54,702	£ 48,719
	=====	=====

The average number of employees during the year including the charity's trading subsidiary company, Sport In Desford Trading Limited, was seven (2022 – seven).

9. <b>Tangible fixed assets (net of grants received)</b>	Long		
	<u>Total</u>	<u>Leasehold Premises</u>	<u>Fixtures &amp; Equipment</u>
Cost			
At 1 April 2022	115,484	90,806	24,678
Additions	621	-	621
	-----	-----	-----
At 31 March 2023	116,105	90,806	25,299
	-----	-----	-----
Depreciation			
At 1 April 2022	34,888	11,170	23,718
Charge	1,621	918	703
	-----	-----	-----
At 31 March 2023	36,509	12,088	24,421
	-----	-----	-----
Net book value			
At 31 March 2023	£ 79,596	£ 78,718	£ 878
	=====	=====	=====
At 31 March 2022	£ 80,596	£ 79,636	£ 960
	=====	=====	=====

Cost of Leasehold Premises is stated net of grants received of £1,055,066 (2022 - £1,034,186).

Cost of Fixtures and Equipment is stated net of grants received of £82,913 (2022 - £82,913).

**NOTES TO THE FINANCIAL STATEMENTS  
YEAR ENDED 31 MARCH 2023**
**10. Fixed asset investments**

Shares in  
subsidiary  
undertakings

Cost and Net Book Value

At 1 April 2022 and at 31 March 2023

£ 100

=====

**Holdings of more than 20%**

The charity holds more than 20% of the share capital of the following company:

<b>Subsidiary undertaking</b>	<b>Country of registration or incorporation</b>	<b>Shares held</b>	
		<b>Class</b>	<b>%</b>
Sport In Desford Trading Limited	England (4975356)	Ordinary	100

The aggregate amount of capital and reserves and the results of this undertaking for the last relevant financial year to 31 March 2023 were as follows:

<u>Capital and reserves</u>	<u>Turnover</u>	<u>Expenses</u>	<u>Loss</u>
£ 5,953	£ 11,595	£ 11,766	£ 171
=====	=====	=====	=====

**11. Investment**

This is the Contingency Fund and is invested in COIF Charities Ethical Investment Fund Accumulation Units.

**12. Debtors**

Activity debtors

<u>2023</u>	<u>2022</u>
£ 5,315	£ 823
=====	=====

**13. Creditors: amounts falling due within one year**

Amount due to: subsidiary undertaking  
member activities

Sundry creditors

5,027	5,197
6,938	7,038
687	1,833
-----	-----
£ 12,652	£ 14,068
=====	=====

**14. Contingency Reserve**

This is an Unrestricted Reserve available for any unforeseen expenditure.

**15. Deferred grants**

Balance at 1 April 2022

Grants received

Funds expended

Balance at 31 March 2023

11,020	15,676
25,162	12,578
(24,502)	(17,234)
-----	-----
£ 11,680	£ 11,020
=====	=====

**SPORT IN DESFORD**

England & Wales - Charity number 1100319

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# Accounts

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**REGISTERED CHARITY NUMBER 1100319**

**SPORT IN DESFORD**

**ANNUAL REPORT  
AND  
FINANCIAL STATEMENTS  
31 MARCH 2022**

**SFB GROUP LIMITED  
CHARTERED ACCOUNTANTS  
UNIT 8 OAK SPINNEY PARK  
RATBY LANE  
LEICESTER FOREST EAST  
LEICESTER  
LE3 3AW**

# SPORT IN DESFORD

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**REGISTERED CHARITY NUMBER 1100319**

---

Trustees:

J.B. Houghton  
S.M. Houghton  
S.V. Morris  
M. Hand  
D. Mortimer  
M.D. Hill  
N. Alder

Principal office:

6 Bedford Close  
Desford  
Leicester  
LE9 9HN

Independent Examiner:

SFB Group Limited  
Chartered Accountants  
Unit 8  
Oak Spinney Park  
Ratby Lane  
Leicester Forest East  
Leicester  
LE3 3AW

Solicitors:

Salisbury Harding & Barlow  
1 Berridge Street  
Leicester  
LE1 5JT

Bankers:

HSBC plc  
Market Place  
Market Bosworth  
Nuneaton  
Warwickshire  
CV13 0JR

**TRUSTEES' REPORT  
YEAR ENDED 31 MARCH 2022**

The Trustees present their report together with the financial statements of the charity for the year ended 31 March 2022. The financial statements have been prepared in accordance with the accounting policies set out on page 7 and comply with the charity's trust deed and applicable law. They have also been prepared in line with the Statement of Recommended Practice applicable to charities preparing their accounts in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice – UK GAAP), including FRS102, The Financial Reporting Standards applicable in the UK and Republic of Ireland.

**Constitution and objects**

Sport In Desford is constituted in England and Wales under a trust deed dated 6 March 2002 and was registered as a charity (number 1100319) on 27 October 2003. The trust deed was revised on 5 June 2013 and 1 June 2016.

The object of the charity is to promote community participation within the village of Desford and its environs in healthy recreation, in particular by the provision of facilities for playing bowls, tennis, table tennis, squash, football, recreational fitness, running and scouting.

**Achievements and Performance**

All covid restrictions were removed during the year, though masks and sanitiser remain available. Health & Safety systems remain fully compliant with continuing advice and support from the Ambulance Service. SiD remains carbon negative and our Energy Performance Rating continues to improve. Additional trees have been planted in support and to improve screening from nearby development.

Overall Class and Club numbers continue to rebuild; full fees having resumed.

During the inclement weather conditions, some football activities moved to the 3G pitch at Bosworth Academy whilst other outdoor activities continued on the MUGA. A program of significant improvement projects continued to maintain the building and grounds, including the solar panels which continue to generate a steady and welcome income.

The management team have undertaken training in updated I.T. accounting systems and SiD remains a thriving organisation serving our ever growing village with a special footprint of care across our wide family range. With thanks to all our wonderful volunteers and team who work hard to maintain our mission.

**Structure, governance and management**

At the annual general meeting of the Charity, the members shall elect from amongst themselves a chair, vice chair, secretary, treasurer, membership secretary and a development officer, known as Honorary Officers, who shall hold office from the conclusion of that meeting.

The Executive Committee shall consist of not less than six nor more than twenty seven members being the Honorary Officers together with nominated representatives from the individual club sections and up to four co-opted members, save that the number of co-opted members may not exceed one third of the total membership of the Executive Committee. The Parish Council also have three places on the Executive Committee as landlords of the site.

At each Annual General Meeting, the Executive Committee nominates a minimum of six and a maximum of ten people to serve as Trustees of the Charity for the ensuing year. Nominations for the appointment of a new Trustee can be brought to the regular meetings of the Executive Committee and ratified by majority vote. A nomination of a new Trustee shall be supported by not less than three members of the Executive Committee.

Executive Committee members may stand for re-election at the next and each subsequent Annual General Meeting. Trustees would be expected to serve at least a term from the date of appointment to the third Annual General Meeting following their appointment, but will then be eligible for re-election.

**TRUSTEES' REPORT  
YEAR ENDED 31 MARCH 2022**

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The trustees meet regularly to review the charity's affairs and operations, having in mind at all times the Charity Commission's guidance on public benefit, specifically including in their Annual Report issues of Governance, Compliance, Finance and along with the Executive Committee the presentation of a Business Plan for the ensuing two years. They also operate a rolling review of Health and Safety Policies whilst ensuring compliance with Employment, Data Protection, Equal Opportunities, Complaints etc Policies. Insurance cover is provided by Desford Parish Council.

The trustees who have served during the year (and since the year end) are shown on page 1.

**Financial review**

Following the difficult financial conditions of covid, last year's retained emergency Grants (Special Reserve) were expended in support of this year's returning activities and overheads. A summary of the financial activities of the charity during the year is set out on page 5.

**Reserves policy**

Apart from grant receipts not yet expended, it is the policy of the charity to maintain unrestricted funds to provide sufficient resources to cover management, administrative and operational costs and to provide for an unrestricted contingency fund.

**Statement of Trustees' Responsibilities**

The trustees are responsible for preparing the Trustees' Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

The law applicable to charities in England and Wales requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources of the charity for that period. In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable accounting standards have been followed subject to any material departures disclosed and explained in the financial statements;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

The trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Charities Act 2011, the Charity (Accounts and Reports) Regulations 2008 and trust deed. The Statement of Financial Activities has been prepared in accordance with the requirements of the Statement of Recommended Practice (SORP 2019) "Accounting by Charities". They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Approved by the trustees and signed on their behalf by:

**S.M. HOUGHTON**  
CHAIR OF THE TRUSTEES



23 November 2022

**INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES  
FOR THE YEAR ENDED 31 MARCH 2022**

---

We report on the accounts of Sport In Desford for the year ended 31 March 2022 which are set out on pages 5 to 10. The financial reporting framework that has been applied in their preparation is applicable law and the Financial Reporting Standard 102 (effective 1 January 2019), (United Kingdom Generally Accepted Accounting Practice applicable to smaller entities).

**Respective responsibilities of trustees and 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(2) of the Charities Act 2011 (the 2011 Act) and that an independent examination is needed.

It is our responsibility to:

- examine the accounts under section 145 of the 2011 Act;
- follow the procedures laid down in the general Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act; and
- state whether particular matters have come to our attention.

**Basis of independent examiner's statement**

Our examination was carried out in accordance with the general Directions given by the Charity Commission. 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 consideration of any unusual items or disclosures in the accounts, and seeking 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 our examination, no matter has come to our attention:

i) which gives us reasonable cause to believe that in any material respect, the requirements

- to keep accounting records in accordance with section 130 of the 2011 Act; and
- to prepare accounts which accord with the accounting records and comply with the accounting requirements of the 2011 Act

have not been met; or

ii) to which, in our opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

**SFB GROUP LIMITED**  
Chartered Accountants  
Unit 8 Oak Spinney Park  
Ratby Lane  
Leicester Forest East  
**LEICESTER LE3 3AW**

*SFB Group Ltd.*

6 December 2022

**STATEMENT OF FINANCIAL ACTIVITIES  
YEAR ENDED 31 MARCH 2022**

	<u>Note</u>	<u>2022</u>	<u>2021</u>
<b>Incoming resources</b>			
<b>Incoming resources from generated funds</b>			
Statutory Grants	2	-	39,143
Activities for generating funds	3	30,768	19,611
Investment income	5	8,529	7,594
		-----	-----
		39,297	66,348
<b>Resources expended</b>			
Unallocated costs of activities	6	56,353	38,272
		-----	-----
<b>Net incoming/(outgoing) resources being net movement in funds</b>		(17,056)	28,076
Balance at 1 April 2021		147,940	119,864
		-----	-----
Balance at 31 March 2022		£ 130,884	£ 147,940
		=====	=====
<b>Unrestricted funds</b>			
<b>General Reserve:</b>			
Balance at 1 April 2021		81,855	91,357
(Deficit)/surplus for year		(17,056)	28,076
Transfer from/(to) Special Reserve fund		20,000	(20,000)
Transfer to Contingency fund		(15,608)	(17,578)
		-----	-----
Balance at 31 March 2022		£ 69,191	£ 81,855
		=====	=====
<b>Special Reserve:</b>			
Balance at 1 April 2021		20,000	-
Transfer (to)/from General Reserve		(20,000)	20,000
		-----	-----
		£ -	£ 20,000
		=====	=====
<b>Contingency:</b>			
Balance at 1 April 2021		46,085	28,507
Allocation for the year		15,608	17,578
		-----	-----
Balance at 31 March 2022		61,693	46,085
		-----	-----
		£ 130,884	£ 147,940
		=====	=====
<b>Restricted funds</b>			
<b>Deferred Grants:</b>			
Balance at 1 April 2021		15,676	18,216
Movement for the year		(4,656)	(2,540)
		-----	-----
Balance at 31 March 2022		£ 11,020	£ 15,676
		=====	=====

The notes on pages 7 to 10 form part of these accounts.

**BALANCE SHEET  
AT 31 MARCH 2022**

	<u>Note</u>	<u>2022</u>	<u>2021</u>
<b>Fixed assets</b>			
Tangible assets	10	80,596	84,317
Investment	11	100	100
		-----	-----
		80,696	84,417
<b>Current assets</b>			
Bank		12,760	17,161
Investment	12	61,693	66,085
Debtors	13	823	4,007
		-----	-----
		75,276	87,253
<b>Creditors: amounts falling due within one year</b>	14	14,068	8,054
		-----	-----
<b>Net current assets</b>		61,208	79,199
		-----	-----
		£ 141,904	£ 163,616
		=====	=====
<b>Funds</b>			
General reserve (unrestricted)		69,191	81,855
Special reserve (unrestricted)	15	-	20,000
Contingency reserve (unrestricted)	16	61,693	46,085
		-----	-----
		130,884	147,940
Deferred Grants (restricted)	17	11,020	15,676
		-----	-----
		£ 141,904	£ 163,616
		=====	=====

The financial statements have been prepared in accordance with the Financial Reporting Standard for Smaller Entities (effective January 2015).

Approved by the trustees on 23 November 2022 and signed on their behalf by:

S.M. HOUGHTON - TRUSTEE



The notes on pages 7 to 10 form part of these accounts.

**NOTES TO THE FINANCIAL STATEMENTS  
YEAR ENDED 31 MARCH 2022**

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**1. Accounting policies**

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 2015)', 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.

The principal accounting policies of the charity are set out below and have remained unchanged from the previous year:

**(a) Income and expenditure**

Income and expenditure are included on the accruals basis and expenditure is inclusive of irrecoverable VAT.

**(b) 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:

Clubhouse fixtures and equipment	Over five years (six months charge in year of acquisition)
Long Leasehold Premises	Over the unexpired lease period

**(c) Fixed asset investments**

Fixed asset investment represents shares held in the charity's trading subsidiary company, Sport In Desford Trading Limited.

Since a reliable estimate of market value is not readily available and, as such an estimate could not be obtained without undue expense, this investment is included in the financial statements at cost.

**(d) Current Asset Investments**

Current asset investment represents units held in charitable investment funds and is stated at realisable value.

**(e) Grants receivable**

Income received from grants is included in the Deferred Grants Fund until the money is expended, whereupon it is deducted from the expenditure incurred or the cost of assets acquired.

**2. Statutory Grants**  
Emergency Covid-19

	<u>2022</u>	<u>2021</u>
	£ -	£ 39,143
	=====	=====
		Contd/...

**NOTES TO THE FINANCIAL STATEMENTS  
YEAR ENDED 31 MARCH 2022**

		<u>2022</u>	<u>2021</u>
<b>3.</b>	<b>Activities for generating funds</b>		
	Members' subscriptions	4,160	3,168
	Members' activities (note 4)	( 618)	419
	Lettings	15,600	1,796
	Solar electricity generation	10,718	11,870
	Multi Use Games Area (MUGA)	1,127	2,358
	E.V. charging	( 219)	-
		-----	-----
		£ 30,768	£ 19,611
		=====	=====
<b>4.</b>	<b>Activities</b>		
		<u>Income</u>	<u>Expenditure</u>
	Tennis	1,577	-
	Squash	674	-
	Football	393	-
	Bowls	726	-
	Fitness	22,513	(27,171)
	Scouts	550	-
	Table Tennis	2,000	(1,135)
	Internal Grants	-	( 745)
		-----	-----
		£ 28,433	£ (29,051)
		=====	=====
<b>5.</b>	<b>Investment income</b>		
	Increase/(decrease) in contingency fund investment	8,570	7,578
	Bank charges and interest	( 41)	16
		-----	-----
		£8,529	£ 7,594
		=====	=====
<b>6.</b>	<b>Unallocated costs of activities</b>		
	Maintenance: Grounds	7,587	6,446
	Clubhouse	12,865	11,836
	Clubhouse services	31,186	15,159
	Printing and publicity	535	394
	Accountancy and payroll	2,400	2,300
	Depreciation of fixtures and equipment	900	1,157
	Amortisation of leasehold premises	918	918
	Donations	( 38)	62
		-----	-----
		£ 56,353	£ 38,272
		=====	=====
<b>7.</b>	<b>Trustees' remuneration and expenses</b>		
	No remuneration or expenses were paid to the trustees in the current or preceding year.		

Contd/....



**NOTES TO THE FINANCIAL STATEMENTS  
YEAR ENDED 31 MARCH 2022**
**11. Fixed asset investments**

Shares in  
subsidiary  
undertakings

Cost and Net Book Value

At 1 April 2021 and at 31 March 2022

£ 100  
=====

**Holdings of more than 20%**

The charity holds more than 20% of the share capital of the following company:

Subsidiary undertaking	Country of registration or incorporation	Shares held	
		Class	%
Sport In Desford Trading Limited	England (4975356)	Ordinary	100

The aggregate amount of capital and reserves and the results of this undertaking for the last relevant financial year to 31 March 2022 were as follows:

Capital and reserves	Turnover	Expenses	Profit
£ 6,024	£ 10,125	£ 9,714	£ 411
=====	=====	=====	=====

**12. Investment**

This is the Contingency and Special Reserve Funds and is invested in COIF Charities Ethical Investment Fund Accumulation Units.

**13. Debtors**

Activity debtors

2022	2021
£ 823	£ 4,007
=====	=====

**14. Creditors: amounts falling due within one year**

Amount due to: subsidiary undertaking  
member activities

Sundry creditors

5,197	5,059
7,038	-
1,833	2,995
-----	-----
£ 14,068	£ 8,054
=====	=====

**15. Special Reserve**

This was an Unrestricted Reserve available to support the year to 31 March 2022.

**16. Contingency Reserve**

This is an Unrestricted Reserve available for any unforeseen expenditure.

**17. Deferred grants**

Balance at 1 April 2021

Grants received

Funds expended

Balance at 31 March 2022

15,676	18,216
12,578	22,259
(17,234)	(24,799)
-----	-----
£ 11,020	£ 15,676
=====	=====

**SPORT IN DESFORD**

England & Wales - Charity number 1100319

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# Accounts

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**REGISTERED CHARITY NUMBER 1100319**

**SPORT IN DESFORD**

**ANNUAL REPORT  
AND  
FINANCIAL STATEMENTS  
31 MARCH 2021**

**SFB GROUP LIMITED  
CHARTERED ACCOUNTANTS  
UNIT 8 OAK SPINNEY PARK  
RATBY LANE  
LEICESTER FOREST EAST  
LEICESTER  
LE3 3AW**

# SPORT IN DESFORD

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**REGISTERED CHARITY NUMBER 1100319**

---

Trustees:

J.B. Houghton  
S.M. Houghton  
S.V. Morris  
M. Hand  
D. Mortimer  
M. Hill  
N. Alder

Principal office:

6 Bedford Close  
Desford  
Leicester  
LE9 9HN

Independent Examiner:

SFB Group Limited  
Chartered Accountants  
Unit 8  
Oak Spinney Park  
Ratby Lane  
Leicester Forest East  
Leicester  
LE3 3AW

Solicitors:

Salisbury Harding & Barlow  
1 Berridge Street  
Leicester  
LE1 5JT

Bankers:

HSBC plc  
Market Place  
Market Bosworth  
Nuneaton  
Warwickshire  
CV13 0JR

**TRUSTEES' REPORT  
YEAR ENDED 31 MARCH 2021**

---

The Trustees present their report together with the financial statements of the charity for the year ended 31 March 2021. The financial statements have been prepared in accordance with the accounting policies set out on page 7 and comply with the charity's trust deed and applicable law. They have also been prepared in line with the Statement of Recommended Practice applicable to charities preparing their accounts in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice – UK GAAP), including FRS102, The Financial Reporting Standards applicable in the UK and Republic of Ireland.

**Constitution and objects**

Sport In Desford is constituted under a trust deed dated 6 March 2002 and was registered as a charity (number 1100319) on 27 October 2003. The trust deed was revised on 5 June 2013.

The object of the charity is to promote community participation within the village of Desford and its environs in healthy recreation, in particular by the provision of facilities for playing bowls, tennis, table tennis, squash, football, recreational fitness, running and scouting.

**Achievements and Performance**

As with many organisations globally, SID was hit by the Covid pandemic at the beginning of the year and the main building had to close for substantial periods during the 3 national lockdowns. Fortunately outdoor sports returned earlier than indoor activities. For a period of partial relaxation during the summer, a professional Futsal group called PSA were not allowed to play indoors, so booked our outdoor Multi Use Games Area extensively for a period of 6 weeks to mutual benefit. SID followed guidance from the National Governing Bodies for each of our sports with tennis allowed the greatest freedom. SID produced generic Covid and sport specific risk assessments with each of the clubs.

Fortunately the solar panels performed throughout the year, continuing to raise an income of around £12,000 from export and Feed in Tariffs. During this period the Chancellor provided generous emergency Covid grants to sports organisations. Our reserves placed in CCLA continued to grow and indeed some of the emergency grants were placed there in the medium term.

As a result, at their November 2020 meeting, the Trustees agreed to reduce fees to all sports clubs, hirers and members by 25% for the whole of the financial year 2021/22 which was well received and is currently being implemented. SID also offered an internal grant to clubs to devise new activities to draw in new members and both Tennis and Football Clubs took up the offer.

Coaches and members have been very diligent in following the rules at each given time and by the end of the year most activities were running but with reduced numbers. There has been no Covid outbreak associated with SID during this period and SID remains in a strong financial position.

**Structure, governance and management**

At the annual general meeting of the Charity, the members shall elect from amongst themselves a chair, vice chair, secretary, treasurer, membership secretary and a development officer, known as Honorary Officers, who shall hold office from the conclusion of that meeting.

The Executive Committee shall consist of not less than six nor more than twenty seven members being the Honorary Officers together with nominated representatives from the individual club sections and up to four co-opted members, save that the number of co-opted members may not exceed one third of the total membership of the Executive Committee. The Parish Council also have three places on the Executive Committee as landlords of the site.

At each Annual General Meeting, the Executive Committee nominates a minimum of six and a maximum of ten people to serve as Trustees of the Charity for the ensuing year. Nominations for the appointment of a new Trustee can be brought to the regular meetings of the Executive Committee and ratified by majority vote. A nomination of a new Trustee shall be supported by not less than three members of the Executive Committee.

**TRUSTEES' REPORT  
YEAR ENDED 31 MARCH 2021**

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.../Contd

Executive Committee members may stand for re-election at the next and each subsequent Annual General Meeting. Trustees would be expected to serve at least a term from the date of appointment to the third Annual General Meeting following their appointment, but will then be eligible for re-election.

The trustees meet regularly to review the charity's affairs and operations, having in mind at all times the Charity Commission's guidance on public benefit, specifically including in their Annual Report issues of Governance, Compliance, Finance and along with the Executive Committee the presentation of a Business Plan for the ensuing two years. They also operate a rolling review of Health and Safety Policies whilst ensuring compliance with Employment, Data Protection, Equal Opportunities, Complaints etc Policies. Insurance cover is provided by Desford Parish Council.

The trustees who have served during the year (and since the year end) are shown on page 1.

**Financial review**

A summary of the financial activities of the charity during the year is set out on page 5.

**Reserves policy**

Apart from grant receipts not yet expended, it is the policy of the charity to maintain unrestricted funds to provide sufficient resources to cover management, administrative and operational costs and to provide for an unrestricted contingency fund.

**Statement of Trustees' Responsibilities**

The trustees are responsible for preparing the Trustees' Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

The law applicable to charities in England and Wales requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources of the charity for that period. In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable accounting standards have been followed subject to any material departures disclosed and explained in the financial statements;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

The trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Charities Act 2011, the Charity (Accounts and Reports) Regulations 2008 and trust deed. The Statement of Financial Activities has been prepared in accordance with the requirements of the Statement of Recommended Practice (SORP 2015) "Accounting by Charities". They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Approved by the trustees and signed on their behalf by:

**S.M. HOUGHTON**  
CHAIR OF THE TRUSTEES

2 June 2021

**INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES  
FOR THE YEAR ENDED 31 MARCH 2021**

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We report on the accounts of Sport In Desford for the year ended 31 March 2021 which are set out on pages 5 to 10. The financial reporting framework that has been applied in their preparation is applicable law and the Financial Reporting Standard 102 (effective 1 January 2019), (United Kingdom Generally Accepted Accounting Practice applicable to smaller entities).

**Respective responsibilities of trustees and 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(2) of the Charities Act 2011 (the 2011 Act) and that an independent examination is needed.

It is our responsibility to:

- examine the accounts under section 145 of the 2011 Act;
- follow the procedures laid down in the general Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act; and
- state whether particular matters have come to our attention.

**Basis of independent examiner's statement**

Our examination was carried out in accordance with the general Directions given by the Charity Commission. 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 consideration of any unusual items or disclosures in the accounts, and seeking 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 our examination, no matter has come to our attention:

- i) which gives us reasonable cause to believe that in any material respect, the requirements
  - to keep accounting records in accordance with section 130 of the 2011 Act; and
  - to prepare accounts which accord with the accounting records and comply with the accounting requirements of the 2011 Acthave not been met; or
- ii) to which, in our opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

**SFB GROUP LIMITED**  
Chartered Accountants  
Unit 8 Oak Spinney Park  
Ratby Lane  
Leicester Forest East  
**LEICESTER LE3 3AW**

**STATEMENT OF FINANCIAL ACTIVITIES  
YEAR ENDED 31 MARCH 2021**

	<u>Note</u>	<u>2021</u>	<u>2020</u>
<b>Incoming resources</b>			
<b>Incoming resources from generated funds</b>			
Statutory Grants	2	39,143	-
Activities for generating funds	3	19,611	72,980
Investment income	5	7,594	( 903)
		-----	-----
		66,348	72,077
<b>Resources expended</b>			
Unallocated costs of activities	6	38,272	68,049
		-----	-----
<b>Net incoming resources being net movement in funds</b>		28,076	4,028
Balance at 1 April 2020		119,864	115,836
		-----	-----
Balance at 31 March 2021		£ 147,940	£ 119,864
		=====	=====
<b>Unrestricted funds</b>			
<b>General Reserve:</b>			
Balance at 1 April 2020		91,357	96,384
Surplus for year		28,076	4,028
Transfer to Special Reserve fund		(20,000)	-
Transfer to Contingency fund		(17,578)	(9,055)
		-----	-----
Balance at 31 March 2021		£ 81,855	£ 91,357
		=====	=====
<b>Special Reserve:</b>			
Transfer from General Reserve and balance at 31 March 2021		£ 20,000	£ -
		=====	=====
<b>Contingency:</b>			
Balance at 1 April 2020		28,507	19,452
Allocation for the year		17,578	9,055
		-----	-----
Balance at 31 March 2021		£ 46,085	£ 28,507
		=====	=====
<b>Restricted funds</b>			
<b>Deferred Grants:</b>			
Balance at 1 April 2020		18,216	5,561
Movement for the year		(2,540)	12,655
		-----	-----
Balance at 31 March 2021		£ 15,676	£ 18,216
		=====	=====

The notes on pages 7 to 10 form part of these accounts.

**BALANCE SHEET  
AT 31 MARCH 2021**

	<u>Note</u>	<u>2021</u>	<u>2020</u>
<b>Fixed assets</b>			
Tangible assets	10	84,317	84,484
Investment	11	100	100
		-----	-----
		84,417	84,584
<b>Current assets</b>			
Bank		17,161	27,243
Investment	12	66,085	28,507
Debtors	13	4,007	3,460
		-----	-----
		87,253	59,210
<b>Creditors: amounts falling due within one year</b>	14	8,054	5,714
		-----	-----
<b>Net current assets</b>		79,199	53,496
		-----	-----
		£ 163,616	£ 138,080
		=====	=====
<b>Funds</b>			
General reserve (unrestricted)		81,855	91,357
Special reserve (unrestricted)	15	20,000	-
Contingency reserve (unrestricted)	16	46,085	28,507
Deferred Grants (restricted)	17	15,676	18,216
		-----	-----
		£ 163,616	£ 138,080
		=====	=====

The financial statements have been prepared in accordance with the Financial Reporting Standard for Smaller Entities (effective January 2015).

Approved by the trustees on 2 June 2021 and signed on their behalf by:

S.M. HOUGHTON - TRUSTEE

The notes on pages 7 to 10 form part of these accounts.

**NOTES TO THE FINANCIAL STATEMENTS  
YEAR ENDED 31 MARCH 2021**


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**1. Accounting policies**

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 2015)', 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.

The principal accounting policies of the charity are set out below and have remained unchanged from the previous year:

**(a) Income and expenditure**

Income and expenditure are included on the accruals basis and expenditure is inclusive of irrecoverable VAT.

**(b) 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:

Clubhouse fixtures and equipment	Over five years (six months charge in year of acquisition)
Long Leasehold Premises	Over the unexpired lease period

**(c) Fixed asset investments**

Fixed asset investment represents shares held in the charity's trading subsidiary company, Sport In Desford Trading Limited.

Since a reliable estimate of market value is not readily available and, as such an estimate could not be obtained without undue expense, this investment is included in the financial statements at cost.

**(d) Current Asset Investments**

Current asset investment represents units held in charitable investment funds and is stated at realisable value.

**(e) Grants receivable**

Income received from grants is included in the Deferred Grants Fund until the money is expended, whereupon it is deducted from the expenditure incurred or the cost of assets acquired.

**2. Statutory Grants**  
Emergency Covid-19

<u>2021</u>	<u>2020</u>
£ 39,143	£ -
=====	=====

Contd/...

**NOTES TO THE FINANCIAL STATEMENTS  
YEAR ENDED 31 MARCH 2021**

	<u>2021</u>	<u>2020</u>
<b>3. Activities for generating funds</b>		
Members' subscriptions	3,168	7,642
Members' activities (note 4)	419	17,318
Lettings	1,796	34,809
Solar electricity generation	11,870	12,102
Multi Use Games Area (MUGA)	2,358	1,109
	-----	-----
	£ 19,611	£ 72,980
	=====	=====
<b>4. Activities (net of expenditure)</b>		
Tennis	650	1,410
Squash	879	1,555
Football	275	1,983
Bowls	782	520
Fitness	(1,401)	9,836
Scouts	-	1,080
Table Tennis	( 766)	934
	-----	-----
	£ 419	£ 17,318
	=====	=====
<b>5. Investment income</b>		
Increase/(decrease) in contingency fund investment	7,578	( 945)
Bank interest	16	42
	-----	-----
	£ 7,594	£ ( 903)
	=====	=====
<b>6. Unallocated costs of activities</b>		
Maintenance: Grounds	6,446	8,099
Clubhouse	11,836	22,290
Clubhouse services	15,159	29,814
Printing and publicity	394	3,720
Accountancy and payroll	2,300	2,000
Depreciation of fixtures and equipment	1,157	1,208
Amortisation of leasehold premises	918	918
Donations	62	-
	-----	-----
	£ 38,272	£ 68,049
	=====	=====
<b>7. Trustees' remuneration and expenses</b>		

No remuneration or expenses were paid to the trustees in the current or preceding year.

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**NOTES TO THE FINANCIAL STATEMENTS  
YEAR ENDED 31 MARCH 2021**

	<u>2021</u>	<u>2020</u>
<b>8. Independent Examiner's fees</b>		
Fees payable to the Charity's Independent Examiner for:-		
The examination of the annual accounts	450	400
Other services	1,850	1,600
	-----	-----
	£ 2,300	£ 2,000
	=====	=====
<b>9. Employees</b>		
Activity income and clubhouse services costs is after charging staff costs comprising:		
Wages and salaries	51,119	50,284
Furlough receipts	(21,203)	-
National Insurance: Contributions	1,198	1,825
Incentive	(1,198)	(1,825)
Statutory Maternity Allowance	(5,206)	-
Pension scheme contributions	362	388
	-----	-----
	£ 25,072	£ 50,672
	=====	=====

The average number of employees during the year including the charity's trading subsidiary company, Sport In Desford Trading Limited, was seven (2020 – seven).

10. <b>Tangible fixed assets (net of grants received)</b>	Long		
	<u>Total</u>	<u>Leasehold Premises</u>	<u>Fixtures &amp; Equipment</u>
Cost			
At 1 April 2020	115,479	90,806	24,673
Additions	1,908	-	1,908
	-----	-----	-----
At 31 March 2021	117,387	90,806	26,581
	-----	-----	-----
Depreciation			
At 1 April 2020	30,995	9,334	21,661
Charge	2,075	918	1,157
	-----	-----	-----
At 31 March 2021	33,070	10,252	22,818
	-----	-----	-----
Net book value			
At 31 March 2021	£ 84,317	£ 80,554	£ 3,763
	=====	=====	=====
At 31 March 2020	£ 84,484	£ 81,472	£ 3,012
	=====	=====	=====

Cost of Leasehold Premises is stated net of grants received of £1,034,186 (2020 - £1,034,186).

Cost of Fixtures and Equipment is stated net of grants received of £68,019 (2020 - £51,540).

**NOTES TO THE FINANCIAL STATEMENTS  
YEAR ENDED 31 MARCH 2021**
**11. Fixed asset investments**

Shares in  
subsidiary  
undertakings

Cost and Net Book Value

At 1 April 2020 and at 31 March 2021

£ 100

=====

**Holdings of more than 20%**

The charity holds more than 20% of the share capital of the following company:

<b>Subsidiary undertaking</b>	<b>Country of registration or incorporation</b>	<b>Shares held</b>	
		<b>Class</b>	<b>%</b>
Sport In Desford Trading Limited	England (4975356)	Ordinary	100

The aggregate amount of capital and reserves and the results of this undertaking for the last relevant financial year to 31 March 2021 were as follows:

<u>Capital and reserves</u>	<u>Turnover</u>	<u>Expenses</u>	<u>Loss</u>
£ 5,713	£ 1,218	£ 1,500	£ 282
=====	=====	=====	=====

**12. Investment**

This is the Contingency and Special Reserve Funds and is invested in COIF Charities Ethical Investment Fund Accumulation Units.

**13. Debtors**

Activity debtors

<u>2021</u>	<u>2020</u>
£ 4,007	£ 3,460
=====	=====

**14. Creditors: amounts falling due within one year**

Amount due to subsidiary undertaking

Sundry creditors

5,059	5,534
2,995	180
-----	-----
£ 8,054	£ 5,714
=====	=====

**15. Special Reserve**

This is an Unrestricted Reserve available to support the year to 31 March 2022.

**16. Contingency Reserve**

This is an Unrestricted Reserve available for any unforeseen expenditure.

**17. Deferred grants**

Balance at 1 April 2020

Grants received

Funds expended

18,216	5,561
22,259	15,716
(24,799)	(3,061)
-----	-----
£ 15,676	£ 18,216
=====	=====

Balance at 31 March 2021