

COMPANY REGISTRATION NUMBER: 07954495

CHARITY REGISTRATION NUMBER: 1148886

**The Leslie Sports Foundation
Company Limited by Guarantee
Unaudited Financial Statements
31 March 2021**

The Leslie Sports Foundation
Company Limited by Guarantee
Financial Statements
Year ended 31 March 2021

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The Leslie Sports Foundation

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Director's Report)

Year ended 31 March 2021

The trustees, who are also the directors for the purposes of company law, present their report and the unaudited financial statements of the charity for the year ended 31 March 2021.

Reference and administrative details

Registered charity name The Leslie Sports Foundation

Charity registration number 1148886

Company registration number 07954495

Principal office and registered office Hugh House
Dodworth Business Park
Dodworth
Barnsley
S75 3SP

The trustees

C A Leslie
Prof. G A Leslie Hon. D.B.A.
J L Henton
P R Joyce

Manager J A Berry

Bankers Lloyds Bank Plc
Westgate
Huddersfield
HD1 2DN

Solicitors Ramsdens Solicitors LLP
Oakley House
1 Hungerford Road
Edgerton
HD3 3AL

Independent examiner Graham Atkinson FCA
Walter Dawson & Son
First Floor Offices, Unit A4
Old Power Way
Lowfields Business Park
Elland
HX5 9DE

The Leslie Sports Foundation

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

Year ended 31 March 2021

Structure, governance and management

Governing document

The organisation is a charitable company limited by guarantee, incorporated on 17 February 2012 and registered as a charity on 10 September 2012. The company was established under a Memorandum of Association which established the objects and powers of the charitable company and is governed by its Articles of Association. The subscribers to the memorandum, who are also the trustees of the charitable company, are the first members of the charity. Membership is open to other individuals or organisations who apply in the form required by the trustees. In the event of the company being wound up members are required to contribute an amount not exceeding £10.

Recruitment and appointment of trustees

The directors of the company are also trustees for the purpose of charity law. The trustees are appointed for a fixed term of three years. They shall retire from office, but they may stand for re-election. The appointments shall be staggered to ensure that no more than one third of members shall be required to resign from office at each annual general meeting.

Trustee induction and training

The trustees of the charity are trained in accordance with guidance set out by the Charity Commission.

Organisation

The board of trustees, which shall be no less than three but not subject to any maximum, administers the charitable company. The board meets monthly to discuss the continuing development, membership and finance of the company.

Related parties

The charitable company is the parent and ultimate holding company of its 100% owned subsidiary Shelley Community Football Limited, a company incorporated in England & Wales. Mr C A Leslie, a trustee and director of the charitable company is also a director of Shelley Community Football Limited. The company rents property to Shelley Community Football Limited in order that they may continue its activities.

Risk Management

The trustees annually review the risks that the charity faces. The trustees have identified a few minor risks including health and safety and food hygiene. A key element in the management of financial risk is the setting of a reserves policy and its regular review by the trustees.

The Leslie Sports Foundation

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

Year ended 31 March 2021

Objectives and activities

The charitable company was set up to house donations from a trustee and grants from other grant making organisations to assist with sporting facilities in the area.

The charity works in conjunction with Shelley Community Football Club, who provide footballing activities to the general public. The club runs a number of Senior and Junior teams at their headquarters Storthes Hall Park, Huddersfield. The football club, which is a subsidiary of the charity, will donate any future profits from their activities to the charity.

The charity will continue to develop the site at Storthes Hall Park as and when funds are available.

We have referred to the guidance contained in the Charity Commission's general guidance on public benefit when reviewing our aims and objectives and in planning our future activities. In particular, the trustees consider how planned activities will contribute to the aims and objectives they have set.

Achievements and performance

The site is now a home venue for 20 junior teams (including four girls teams), four adult male teams, two adult ladies teams, three disability teams and five University teams including one ladies team.

Membership has held strong with plans to look to expansion and we are hopeful there will be no further lockdowns to disrupt this. The site continues to be well maintained and football is back to more normal times.

The introduction of a fourth men's team to continue to encourage younger players to step into the adult game from junior football was taken before the 2021-22 season.

The Charity is now supporting three disability teams and two after school football club teams at Special Needs Schools through Shelley CFC. In the open age section we have an adult team, Shelley Creative Minds, which focused on people with an association to issues surrounding mental health. In the junior section we have Shelley CFC Under 16s and Under 12s Pan-Disability teams who compete in the F.A.'s Ability Counts League. In total there are over 30 participants across the teams.

The after school football club is held weekly at Ravenshall Schools and Southwell. There are approximately 30 young people participating across the sessions and they have provided a pathway for young people to play in our Ability Counts team. Young people continue to find their way into mainstream football and two are now playing open age football.

During the break this has taken time to bring back together but it is hoped that continued support from those involved will see continued improvement.

We continue to host all semi finals and finals for the Huddersfield Junior League, Huddersfield District League and Huddersfield F.A. with the facility now considered a regular venue for these games in future. As a result of the floodlights these games can now be hosted later in the day, allowing for better crowds assisting the leagues in their own financial situation.

Numerous local sponsors including our main facility sponsor Stafflex and other individuals and businesses, have helped both financially and in work completed pro bono. These generous donations of both money and time is an enormous help in continuing to develop the site.

The Leslie Sports Foundation

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

Year ended 31 March 2021

Financial review

During the year to 31 March 2021 the Charitable company had income of £96,670 (2020: £46,772) and spent £61,241 (2020: £74,834) leaving net incoming resources for the year of £35,429 (2020: net outgoing resources of £28,062). At 31 March 2021 funds to carry forward amounted to £523,889 (2020: £488,460) of which £6,378 (2020: £1,664) were for restricted purposes.

Reserves policy

The trustees continually review the charity's reserves policy. It is their aim to make the charity and its subsidiary self-sufficient. At present the charity and its subsidiary rely on a trustee to fund the facility and its activities as required.

The trustees aim to have sufficient reserves at the end of each football season to cover expenses during the off-season and for pre-season football costs such as League Registration fees and insurance.

The trustees also aim to build up reserves to fund contingencies such as maintenance costs at the facility should they be required.

Plans for future periods

We are now looking forward to the site hosting events again. Bonfire night was a great success and we have several events booked in next year from Dog shows to local festivals.

Trustees' responsibilities statement

The trustees, who are also directors for the purposes of company law, 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).

Company law requires the charity trustees to prepare financial statements for each year which give a true and fair view of the state of affairs of the charitable company and the incoming resources and application of resources, including the income and expenditure, 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 applicable Charities SORP;
- make judgments and accounting estimates that are reasonable and prudent;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business.

The trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the charity's transactions and 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 Companies Act 2006. 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.

The Leslie Sports Foundation

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

Year ended 31 March 2021

Small company provisions

This report has been prepared in accordance with the provisions applicable to companies entitled to the small companies exemption.

The trustees' annual report was approved on 9 December 2021 and signed on behalf of the board of trustees by:

C A Leslie
Trustee

The Leslie Sports Foundation

Company Limited by Guarantee

Independent Examiner's Report to the Trustees of The Leslie Sports Foundation

Year ended 31 March 2021

I report to the trustees on my examination of the financial statements of The Leslie Sports Foundation ('the charity') for the year ended 31 March 2021.

Responsibilities and basis of report

As the trustees of the company (and also its directors for the purposes of company law) you are responsible for the preparation of the financial statements in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

Having satisfied myself that the accounts of the company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of the charity's accounts as carried out under section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

Independent examiner's statement

I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe:

1. accounting records were not kept in respect of the charity as required by section 386 of the 2006 Act; or
2. the financial statements do not accord with those records; or
3. the financial statements do not comply with the accounting requirements of section 396 of the 2006 Act 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; or
4. the financial statements have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

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.

Graham Atkinson FCA
Independent Examiner

Walter Dawson & Son
First Floor Offices, Unit A4
Old Power Way
Lowfields Business Park
Elland
HX5 9DE

9 December 2021

The Leslie Sports Foundation
Company Limited by Guarantee
Statement of Financial Activities
(including income and expenditure account)
Year ended 31 March 2021

		Unrestricted funds £	2021 Restricted funds £	Total funds £	2020 Total funds £
	Note				
Income and endowments					
Donations, grants and sponsorship	5	70,133	4,704	74,837	20,332
Charitable activities	6	21,833	—	21,833	26,440
Total income		<u>91,966</u>	<u>4,704</u>	<u>96,670</u>	<u>46,772</u>
Expenditure					
Expenditure on raising funds:					
Costs of generating funds	7	(61,241)	—	(61,241)	(74,834)
Total expenditure		<u>(61,241)</u>	<u>—</u>	<u>(61,241)</u>	<u>(74,834)</u>
Net income/(expenditure) and net movement in funds		<u>30,725</u>	<u>4,704</u>	<u>35,429</u>	<u>(28,062)</u>
Reconciliation of funds					
Total funds brought forward		486,786	1,674	488,460	516,522
Total funds carried forward		<u>517,511</u>	<u>6,378</u>	<u>523,889</u>	<u>488,460</u>

The statement of financial activities includes all gains and losses recognised in the year.
All income and expenditure derive from continuing activities.

The notes on pages 10 to 20 form part of these financial statements.

The Leslie Sports Foundation

Company Limited by Guarantee

Statement of Financial Position

31 March 2021

	Note	2021 £	2020 £
Fixed assets			
Tangible fixed assets	13	573,609	587,788
Investments	14	100	100
		<u>573,709</u>	<u>587,888</u>
Current assets			
Debtors	16	4,197	675
Cash at bank and in hand		37,430	559
		<u>41,627</u>	<u>1,234</u>
Creditors: amounts falling due within one year	17	<u>91,447</u>	<u>100,662</u>
Net current liabilities		<u>49,820</u>	<u>99,428</u>
Total assets less current liabilities		<u>523,889</u>	<u>488,460</u>
Net assets		<u>523,889</u>	<u>488,460</u>
Funds of the charity			
Restricted funds		6,378	1,674
Unrestricted funds		517,511	486,786
Total charity funds	19	<u>523,889</u>	<u>488,460</u>

For the year ending 31 March 2021 the charity was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

Directors' responsibilities:

- The members have not required the company to obtain an audit of its financial statements for the year in question in accordance with section 476;
- The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of financial statements.

These financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies' regime.

The statement of financial position
continues on the following page.

The notes on pages 10 to 20 form part of these financial statements.

The Leslie Sports Foundation
Company Limited by Guarantee
Statement of Financial Position *(continued)*

31 March 2021

These financial statements were approved by the board of trustees and authorised for issue on 9 December 2021, and are signed on behalf of the board by:

C A Leslie
Trustee

Charity registration number: **1148886**

Company registration number: **07954495**

The notes on pages 10 to 20 form part of these financial statements.

The Leslie Sports Foundation

Company Limited by Guarantee

Notes to the Financial Statements

Year ended 31 March 2021

1. General information

The charity is a public benefit entity and a private company limited by guarantee, registered in England and Wales and a registered charity in England and Wales. The address of the registered office is Hugh House, Dodworth Business Park, Dodworth, Barnsley, S75 3SP.

2. Statement of compliance

These financial statements have been prepared in compliance with FRS 102, 'The Financial Reporting Standard applicable in the UK and the Republic of Ireland', the 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)(Charities SORP (FRS 102)), the Companies Act 2006 and the Charities Act 2011.

3. Accounting policies

Basis of preparation

The Leslie Sports Foundation meets the definition of a public benefit entity under FRS 102. The financial statements have been prepared on the historical cost basis, as modified by the revaluation of certain financial assets and liabilities.

The financial statements are prepared in sterling, which is the functional currency of the entity.

Going concern

There are no material uncertainties about the charity's ability to continue. Mr C A Leslie, a trustee, has confirmed his support to the charity in respect of the loan included in note 17.

Disclosure exemptions

The trustees have taken advantage of the exemption in FRS 102 Section 1A from including a cash flow statement in the financial statements on the grounds that the charitable company is small.

Consolidation

The charity is not required to prepare consolidated accounts in accordance with the Charities Act 2011, and has taken advantage of the option not to prepare consolidated financial statements contained in Section 398 of the Companies Act 2006 on the basis that the charity and its subsidiary undertakings comprise a small group.

Judgements and key sources of estimation uncertainty

The most significant areas of adjustment and key assumptions that affect items in the accounts are to do with the uncertainty as to the level of grants and the income from the hire of the facilities which will be received in the future.

There is also uncertainty over the level of donations the charity will receive from its subsidiary trading company which will depend on the income and profits generated in that company.

The Leslie Sports Foundation

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2021

3. Accounting policies *(continued)*

Fund accounting

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

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

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

Incoming resources

All income is included in the statement of financial activities when entitlement has passed to the charity, it is probable that the economic benefits associated with the transaction will flow to the charity and the amount can be reliably measured. The following specific policies are applied to particular categories of income:

- income from donations or grants is recognised when there is evidence of entitlement to the gift, receipt is probable and its amount can be measured reliably.
- income from the hiring of facilities which is included in charitable activities is recognised when the event takes place.

Resources expended

Expenditure has been charged to the statement of financial activities on an accruals basis inclusive of VAT that cannot be recovered, and is reported as part of the expenditure to which it relates:

Costs of generating funds comprise the costs associated with attracting voluntary income and activities associated with generating funds including the hiring of the charity's facilities.

Tangible assets

All fixed assets are initially recorded at cost. Fixed assets are capitalised and the relevant expenditure is incurred on an accruals basis. The costs of minor additions or those costing below £250 are not generally capitalised.

Depreciation

Depreciation is calculated so as to write off the cost or valuation of an asset, less its residual value, over the useful economic life of that asset as follows:

Long leasehold property	-	2% straight line
Fixtures and fittings	-	10% straight line
Equipment	-	25% straight line

The Leslie Sports Foundation
Company Limited by Guarantee
Notes to the Financial Statements *(continued)*
Year ended 31 March 2021

3. Accounting policies *(continued)*

Investments

Fixed asset investments are initially recorded at cost, and subsequently stated at cost less any accumulated impairment losses.

Investments in associates

Investments in associates accounted for in accordance with the cost model are recorded at cost less any accumulated impairment losses.

Investments in associates accounted for in accordance with the fair value model are initially recorded at the transaction price. At each reporting date, the investments are measured at fair value, with changes in fair value taken through income or expenditure. Where it is impracticable to measure fair value reliably without undue cost or effort, the cost model will be adopted.

Dividends and other distributions received from the investment are recognised as income without regard to whether the distributions are from accumulated profits of the associate arising before or after the date of acquisition.

Cash at bank and in hand

Cash at bank and in hand includes cash and short term highly liquid investments with a short maturity such as a current or similar account.

Creditors and provisions

Creditors and provisions are recognised where the charity has a present obligation resulting from a past event that will probably result in a transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors and provisions are normally recognised at their settlement amount allowing for any trade discounts due.

Financial instruments

A financial asset or a financial liability is recognised only when the entity becomes a party to the contractual provisions of the instrument.

Basic financial instruments are initially recognised at the amount receivable or payable including any related transaction costs, unless the arrangement constitutes a financing transaction, where it is recognised at the present value of the future payments discounted at a market rate of interest for a similar debt instrument.

Current assets and current liabilities are subsequently measured at the cash or other consideration expected to be paid or received and not discounted.

For all financial assets that are individually significant, these are assessed individually for impairment.

The Leslie Sports Foundation

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2021

3. Accounting policies *(continued)*

Defined contribution plans

Contributions to defined contribution plans are recognised as an expense in the period in which the related service is provided. Prepaid contributions are recognised as an asset to the extent that the prepayment will lead to a reduction in future payments or a cash refund.

When contributions are not expected to be settled wholly within 12 months of the end of the reporting date in which the employees render the related service, the liability is measured on a discounted present value basis. The unwinding of the discount is recognised as an expense in the period in which it arises.

4. Limited by guarantee

The company does not have a share capital being a company limited by guarantee. Individual trustee's liability is limited to a maximum of £10.

5. Donations, grants and sponsorship

	Unrestricted Funds £	Restricted Funds £	Total Funds 2021 £
Donations			
Donations	9,050	—	9,050
Grants			
Lottery Awards for All	4,000	—	4,000
Co-op fund	—	4,704	4,704
Coronavirus business grant	39,143	—	39,143
CJRS government grant	5,940	—	5,940
Sponsorship			
Sponsorship	12,000	—	12,000
	<u>70,133</u>	<u>4,704</u>	<u>74,837</u>
	Unrestricted Funds £	Restricted Funds £	Total Funds 2020 £
Donations			
Donations	—	—	—
Grants			
Lottery Awards for All	1,600	6,182	7,782
Co-op fund	—	—	—
Coronavirus business grant	—	—	—
CJRS government grant	—	—	—

The Leslie Sports Foundation
Company Limited by Guarantee
Notes to the Financial Statements (continued)

Year ended 31 March 2021

5. Donations, grants and sponsorship (continued)

	Unrestricted Funds £	Restricted Funds £	Total Funds 2020 £
Sponsorship			
Sponsorship	12,550	—	12,550
	<u>14,150</u>	<u>6,182</u>	<u>20,332</u>

6. Charitable activities

	Unrestricted Funds £	Total Funds 2021 £	Unrestricted Funds £	Total Funds 2020 £
Income from non-investment property in furtherance of the charity's objects	<u>21,833</u>	<u>21,833</u>	<u>26,440</u>	<u>26,440</u>

7. Costs of generating funds

	Unrestricted Funds £	Restricted Funds £	Total Funds 2021 £
Activities	—	—	—
Wages and salaries	29,700	—	29,700
Employer's NIC	—	—	—
Employer's pension costs	744	—	744
Rates and water	946	—	946
Premises maintenance	650	—	650
Ground maintenance	5,235	—	5,235
Insurance	2,725	—	2,725
Computer costs	5,572	—	5,572
Accountancy fees	1,056	—	1,056
Depreciation	14,179	—	14,179
Bank charges	83	—	83
Sundry expenses	13	—	13
Bad debts	338	—	338
	<u>61,241</u>	<u>—</u>	<u>61,241</u>

The Leslie Sports Foundation

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2021

7. Costs of generating funds *(continued)*

	Unrestricted Funds £	Restricted Funds £	Total Funds 2020 £
Activities	—	4,508	4,508
Wages and salaries	40,100	—	40,100
Employer's NIC	150	—	150
Employer's pension costs	707	—	707
Rates and water	2,187	—	2,187
Premises maintenance	1,239	—	1,239
Ground maintenance	6,914	—	6,914
Insurance	2,854	—	2,854
Computer costs	—	—	—
Accountancy fees	1,058	—	1,058
Depreciation	14,179	—	14,179
Bank charges	98	—	98
Sundry expenses	—	—	—
Bad debts	840	—	840
	<u>70,326</u>	<u>4,508</u>	<u>74,834</u>

8. Net income/(expenditure)

Net income/(expenditure) is stated after charging/(crediting):

	2021 £	2020 £
Depreciation of tangible fixed assets	<u>14,179</u>	<u>14,179</u>

9. Independent examination fees

	2021 £	2020 £
Fees payable to the independent examiner for: Independent examination of the financial statements	<u>1,058</u>	<u>1,058</u>

10. Staff costs

The total staff costs and employee benefits for the reporting period are analysed as follows:

	2021 £	2020 £
Wages and salaries	29,700	40,100
Social security costs	—	150
Employer contributions to pension plans	744	707
	<u>30,444</u>	<u>40,957</u>

The Leslie Sports Foundation

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2021

10. Staff costs *(continued)*

The average head count of employees during the year was 1 (2020: 2). The average number of full-time equivalent employees during the year is analysed as follows:

	2021 No.	2020 No.
Management and administrative staff	<u>1</u>	<u>2</u>

No employee received employee benefits of more than £60,000 during the year (2020: Nil).

Key Management Personnel

Key management personnel include all persons that have authority and responsibility for planning, directing and controlling the activities of the charity. The total compensation paid to key management personnel for services provided to the charity was £30,444 (2020:£33,313).

11. Trustee remuneration and expenses

The trustees received no remuneration and were not reimbursed for any of their expenses in either year.

12. Transfers between funds

Grants received provided to develop the sporting facility were restricted. The costs relating to this development have all been categorised as tangible fixed assets. The use of the facility is not restricted to any purpose and therefore the asset is considered part of the unrestricted funds.

13. Tangible fixed assets

	Land and buildings £	Fixtures and fittings £	Equipment £	Total £
Cost				
At 1 April 2020 and 31 March 2021	<u>678,973</u>	<u>6,002</u>	<u>35,937</u>	<u>720,912</u>
Depreciation				
At 1 April 2020	93,172	4,015	35,937	133,124
Charge for the year	<u>13,579</u>	<u>600</u>	<u>—</u>	<u>14,179</u>
At 31 March 2021	<u>106,751</u>	<u>4,615</u>	<u>35,937</u>	<u>147,303</u>
Carrying amount				
At 31 March 2021	<u>572,222</u>	<u>1,387</u>	<u>—</u>	<u>573,609</u>
At 31 March 2020	<u>585,801</u>	<u>1,987</u>	<u>—</u>	<u>587,788</u>

The Football Foundation and The English Sports Council have registered a charge over the assets of the company.

The Leslie Sports Foundation
Company Limited by Guarantee
Notes to the Financial Statements *(continued)*
Year ended 31 March 2021

14. Investments

	Shares in group undertakings £
Cost or valuation	
At 1 April 2020 and 31 March 2021	<u>100</u>
Impairment	
At 1 April 2020 and 31 March 2021	<u>—</u>
Carrying amount	
At 31 March 2021	<u>100</u>
At 31 March 2020	<u>100</u>

All investments shown above are held at valuation.

15. Investment entities

Subsidiaries and other investments

	Class of share	Percentage of shares held
Subsidiary undertakings		
Shelley Community Football Limited	Ordinary	100

The registered office address of the charity's subsidiary is Hugh House, Dodworth Business Park, Dodworth, Barnsley, S75 3SP.

The results for subsidiaries and other undertakings are as follows:

	Capital and reserves		Profit/(loss) for the year	
	2021	2020	2021	2020
	£	£	£	£
Subsidiary undertakings				
Shelley Community Football Limited	<u>(3,154)</u>	<u>(781)</u>	<u>(2,373)</u>	<u>13,917</u>

16. Debtors

	2021	2020
	£	£
Trade debtors	3,995	675
Other debtors	202	—
	<u>4,197</u>	<u>675</u>

The Leslie Sports Foundation

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2021

17. Creditors: amounts falling due within one year

	2021	2020
	£	£
Trade creditors	676	809
Amounts owed to group undertakings	33,415	41,536
Accruals and deferred income	1,156	1,274
Social security and other taxes	—	843
Other creditors	56,200	56,200
	<u>91,447</u>	<u>100,662</u>

Included in other creditors is an amount of £56,200 (2020: £56,200) owed to a director.

18. Pensions and other post retirement benefits

Defined contribution plans

The amount recognised in income or expenditure as an expense in relation to defined contribution plans was £744 (2020: £707).

Contributions totalling £59 (2020: £103) were payable to the fund at the year end and are included in creditors.

19. Analysis of charitable funds

Unrestricted funds

	At 1 April 2020	Income	Expenditure	At 31 March 2021
	£	£	£	£
General funds	<u>486,786</u>	<u>91,966</u>	<u>(61,241)</u>	<u>517,511</u>

	At 1 April 2019	Income	Expenditure	At 31 March 2020
	£	£	£	£
General funds	<u>516,522</u>	<u>40,590</u>	<u>(70,326)</u>	<u>486,786</u>

The Leslie Sports Foundation

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2021

19. Analysis of charitable funds *(continued)*

Restricted funds

	At 1 April 2020 £	Income £	Expenditure £	At 31 March 2021 £
Lottery funding	1,674	—	—	1,674
Co-op Local Community Fund	—	4,704	—	4,704
	<u>1,674</u>	<u>4,704</u>	<u>—</u>	<u>6,378</u>

	At 1 April 2019 £	Income £	Expenditure £	At 31 March 2020 £
Lottery funding	—	6,182	(4,508)	1,674
Co-op Local Community Fund	—	—	—	—
	<u>—</u>	<u>6,182</u>	<u>(4,508)</u>	<u>1,674</u>

The Lottery Awards for All grant in the year to 31 March 2020 and the Co-op Local Community Fund represents funding, in partnership with Disability Sport Yorkshire for an Employability Project, towards running disability team training sessions which also diversified into cooking lessons run from a pop up café.

20. Analysis of net assets between funds

	Unrestricted Funds £	Restricted Funds £	Total Funds 2021 £
Tangible fixed assets	573,609	—	573,609
Investments	100	—	100
Current assets	35,249	6,378	41,627
Creditors less than 1 year	(91,447)	—	(91,447)
Net assets	<u>517,511</u>	<u>6,378</u>	<u>523,889</u>

	Unrestricted Funds £	Restricted Funds £	Total Funds 2020 £
Tangible fixed assets	587,788	—	587,788
Investments	100	—	100
Current assets	(4,948)	6,182	1,234
Creditors less than 1 year	(96,154)	(4,508)	(100,662)
Net assets	<u>486,786</u>	<u>1,674</u>	<u>488,460</u>

The Leslie Sports Foundation

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2021

21. Related parties

The company hires its facilities to its subsidiary company, Shelley Community Football Limited. The rent for the property is £10,000 (2020: £10,000). At 31 March 2021 the company owes Shelley Community Football Limited £33,415 (2020: £41,536) by way of a loan. The loan is interest free and is repayable on demand.

The accounts include £29,700 (2020: £29,700) payable in the year to Mr J A Berry, a director of the subsidiary company.

Mr C A Leslie is a director of the company. At the year end the company owes Mr Leslie £56,200 (2020: £56,200) by way of a loan. The loan is interest free and repayable on demand. Mr Leslie has confirmed that he will not withdraw this loan if it causes a going concern problem for the charity.

The charity were charged £5,572 for computer software costs by Leslie Country Inns Limited, of which Mr C A Leslie is a director.