

COMPANY REGISTRATION NUMBER: 07954495
CHARITY REGISTRATION NUMBER: 1148886

The Leslie Sports Foundation
Company Limited by Guarantee
Unaudited Financial Statements
31 March 2023

The Leslie Sports Foundation

Company Limited by Guarantee

Financial Statements

Year ended 31 March 2023

	Pages
Trustees' annual report (incorporating the director's report)	1 to 5
Independent examiner's report to the trustees	6
Statement of financial activities (including income and expenditure account)	7
Statement of financial position	8 to 9
Notes to the financial statements	10 to 20

The Leslie Sports Foundation

Company Limited by Guarantee

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

Year ended 31 March 2023

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 2023.

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

Accountants G&T Accountancy Services Ltd
Unit 1B Denby Dale Business Park
Wakefield Road
Denby Dale
Huddersfield
HD8 8QH

The Leslie Sports Foundation

Company Limited by Guarantee

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

Year ended 31 March 2023

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 2023

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

It has been a challenging 12 months, our first un-interrupted year of sport since the COVID pandemic.

Ever increasing costs, general overheads and 'red tape' in the post COVID era have made the charity's running and success that much harder.

However, we feel we have risen to the challenge and 'bounced back' strongly.

Volunteers, coaches and fund raisers have grown in numbers to help cope with the increasing numbers of teams and sports people who use the facility.

The highlight of 2022/23 at The Leslie Sports Foundation was finally commencing work on a new astro turf pitch replacing one well beyond repair. This enabled us to then welcome Huddersfield Dragons Hockey Club to the facility and thus secure their future within the community. (special thanks to our own fundraising team, Kirklees Council & National Hockey Foundation).

Going forward our aims remain to grow the number of sports available and the users of the facility, becoming an all year round sports hub. We will also continue to focus on increasing the diversity of the groups and communities we engage with to maintain the charities focus on providing sports for all. This will build the 600-700 young people and adults that currently use the facility every week.

Finally a sincere thanks to Ash Berry our facilities manager who together with our dedicated volunteers continue to deliver a first class sporting facility.

The Leslie Sports Foundation

Company Limited by Guarantee

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

Year ended 31 March 2023

Financial review

During the year to 31 March 2023 the Charitable company had income of £195,368 (2022: £63,904) and spent £116,020 (2022: £92,284) leaving net outgoing resources for the year of £79,348 (2021: £28,380). At 31 March 2023 funds to carry forward amounted to £574,857 (2022: £495,509) of which £123,622 (2022: £6,378) 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

2023/24 we aim to secure additional grant funding and complete the astroturf replacement, much needed drainage work at the clubhouse, additional changing rooms, floodlighting renewals and secure fencing.

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 2023

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 30 November 2023 and signed on behalf of the board of trustees by:

A handwritten signature in black ink, appearing to read 'C A Leslie', with a long horizontal stroke extending to the right.

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 2023

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 2023.

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.



Cassandra Turner FCA
Independent Examiner

G&T Accountancy Services Ltd
Unit 1B Denby Dale Business Park
Wakefield Road
Denby Dale
Huddersfield
HD8 8QH

30 November 2023

The Leslie Sports Foundation
Company Limited by Guarantee
Statement of Financial Activities
(including income and expenditure account)

Year ended 31 March 2023

		Unrestricted funds	2023 Restricted funds	Total funds	2022 Total funds
	Note	£	£	£	£
Income and endowments					
Donations, grants and sponsorship	5	14,000	153,063	167,063	40,919
Charitable activities	6	28,305	—	28,305	22,985
Total income		<u>42,305</u>	<u>153,063</u>	<u>195,368</u>	<u>63,904</u>
Expenditure					
Expenditure on raising funds:					
Costs of generating funds	7	(86,579)	(29,441)	(116,020)	(92,284)
Total expenditure		<u>(86,579)</u>	<u>(29,441)</u>	<u>(116,020)</u>	<u>(92,284)</u>
Net (expenditure)/income and net movement in funds		<u>(44,274)</u>	<u>123,622</u>	<u>79,348</u>	<u>(28,380)</u>
Reconciliation of funds					
Total funds brought forward		489,131	6,378	495,509	523,889
Total funds carried forward		<u>444,857</u>	<u>130,000</u>	<u>574,857</u>	<u>495,509</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 2023

	Note	2023 £	£	2022 £	£
Fixed assets					
Tangible fixed assets	13		752,176		569,217
Investments	14		100		100
			<u>752,276</u>		<u>569,317</u>
Current assets					
Debtors	16	14,345		840	
Cash at bank and in hand		<u>32,511</u>		<u>28,204</u>	
		46,856		29,044	
Creditors: amounts falling due within one year	17	<u>154,062</u>		<u>102,852</u>	
Net current liabilities			<u>107,206</u>		<u>73,808</u>
Total assets less current liabilities	18		<u>645,070</u>		<u>495,509</u>
Creditors: amounts falling due after more than one year			<u>70,213</u>		<u>-</u>
Net assets			<u>574,857</u>		<u>495,509</u>
Funds of the charity					
Restricted funds			221,518		6,378
Unrestricted funds			<u>353,339</u>		<u>489,131</u>
Total charity funds	20		<u>574,857</u>		<u>495,509</u>

For the year ending 31 March 2023 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.

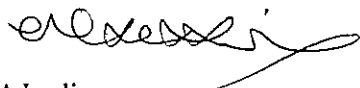
The statement of financial position
continues on the following page.

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 2023

These financial statements were approved by the board of trustees and authorised for issue on 30 November 2023, 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 2023

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 2023

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 2023

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 2023

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 2023 £
Donations			
Donations	—	—	—
Grants			
Kirklees Council	—	80,000	80,000
National Hockey Foundation	—	50,000	50,000
ESC Lottery Fund	—	23,063	23,063
Sponsorship			
Sponsorship	14,000	—	14,000
	<u>14,000</u>	<u>153,063</u>	<u>167,063</u>
	Unrestricted Funds £	Restricted Funds £	Total Funds 2022 £
Donations			
Donations	—	—	—
Grants			
Access Reach	—	10,800	10,800
Coronavirus business grant	15,050	—	15,050
CJRS government grant	3,069	—	3,069
Sponsorship			
Sponsorship	12,000	—	12,000
	<u>30,119</u>	<u>10,800</u>	<u>40,919</u>

The Leslie Sports Foundation
Company Limited by Guarantee
Notes to the Financial Statements *(continued)*
Year ended 31 March 2023

6. Charitable activities

	Unrestricted Funds £	Total Funds 2023 £	Unrestricted Funds £	Total Funds 2022 £
Income from non-investment property in furtherance of the charity's objects	<u>28,305</u>	<u>28,305</u>	<u>22,985</u>	<u>22,985</u>

7. Costs of generating funds

	Unrestricted Funds £	Restricted Funds £	Total Funds 2023 £
Wages and salaries	29,700	—	29,700
Employer's pension costs	704	—	704
Rates and water	3,554	—	3,554
Premises maintenance	6,290	1,746	8,036
Ground maintenance	18,496	4,632	23,128
Insurance	3,375	—	3,375
Computer costs	—	—	—
Accountancy fees	1,962	—	1,962
Consultancy fees	—	—	—
Depreciation	22,372	—	22,372
Bank charges	93	—	93
Sundry expenses	33	—	33
Bad debts	—	—	—
Loan interest	—	23,063	23,063
	<u>86,579</u>	<u>29,441</u>	<u>116,020</u>

The Leslie Sports Foundation
Company Limited by Guarantee
Notes to the Financial Statements (continued)
Year ended 31 March 2023

7. Costs of generating funds (continued)

	Unrestricted Funds	Restricted Funds	Total Funds 2022
	£	£	£
Wages and salaries	29,700	–	29,700
Employer's pension costs	704	–	704
Rates and water	2,056	–	2,056
Premises maintenance	1,636	–	1,636
Ground maintenance	26,747	–	26,747
Insurance	3,021	–	3,021
Computer costs	–	–	–
Accountancy fees	1,086	–	1,086
Consultancy fees	–	10,800	10,800
Depreciation	16,626	–	16,626
Bank charges	84	–	84
Sundry expenses	49	–	49
Bad debts	(225)	–	(225)
	<u>81,484</u>	<u>10,800</u>	<u>92,284</u>

8. Net (expenditure)/income

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

	2023	2022
	£	£
Depreciation of tangible fixed assets	<u>22,372</u>	<u>16,626</u>

9. Independent examination fees

	2023	2022
	£	£
Fees payable to the independent examiner for: Independent examination of the financial statements	<u>1,962</u>	<u>1,086</u>

10. Staff costs

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

	2023	2022
	£	£
Wages and salaries	29,700	29,700
Employer contributions to pension plans	704	704
	<u>30,404</u>	<u>30,404</u>

The Leslie Sports Foundation

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2023

10. Staff costs *(continued)*

The average head count of employees during the year was 1 (2021: 1). The average number of full-time equivalent employees during the year is analysed as follows:

	2022 No.	2021 No.
Management and administrative staff	<u>1</u>	<u>1</u>

No employee received employee benefits of more than £60,000 during the year (2022: 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 £30,404 (2022: £30,404).

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 2022	678,973	6,002	48,171	733,146
Additions	195,997	—	9,334	205,331
At 31 March 2023	<u>874,970</u>	<u>6,002</u>	<u>57,505</u>	<u>938,477</u>
Depreciation				
At 1 April 2022	120,330	5,215	38,384	163,929
Charge for the year	17,499	559	4,314	22,372
At 31 March 2023	<u>137,829</u>	<u>5,774</u>	<u>42,698</u>	<u>186,301</u>
Carrying amount				
At 31 March 2023	<u>737,141</u>	<u>228</u>	<u>14,807</u>	<u>752,176</u>
At 31 March 2022	<u>558,643</u>	<u>787</u>	<u>9,787</u>	<u>569,217</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 2023

14. Investments

	Shares in group undertakings £
Cost or valuation	
At 1 April 2022 and 31 March 2023	100
Impairment	
At 1 April 2022 and 31 March 2023	—
Carrying amount	
At 31 March 2023	100
At 31 March 2022	100

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	
	2023	2022	2023	2022
	£	£	£	£
Subsidiary undertakings				
Shelley Community Football Limited	31,618	15,675	15,943	18,829

16. Debtors

	2023	2022
	£	£
Trade debtors	525	840
Other debtors	13,820	—
	<u>14,345</u>	<u>840</u>

The Leslie Sports Foundation

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2023

17. Creditors: amounts falling due within one year

	2023	2022
	£	£
Bank loan and overdrafts	25,532	—
Trade creditors	12,396	—
Amounts owed to group undertakings	57,229	44,288
Accruals and deferred income	1,255	1,000
Social security and other taxes	1,294	1,364
Other creditors	56,356	56,200
	<u>154,062</u>	<u>102,852</u>

Included in other creditors is an amount of £56,200 (2022: £56,200) owed to a director.

18. Creditors: amounts falling due after more than one year

	2023	2022
	£	£
Bank loan	70,213	—
	<u>70,213</u>	<u>—</u>

19. 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 £704 (2022: £704).

Contributions totalling £156 (2022: £Nil) were payable to the fund at the year end and are included in creditors.

20. Analysis of charitable funds

Unrestricted funds

	At 1 April 2022	Income	Expenditure	At 31 Mar 2023
	£	£	£	£
General funds	<u>489,131</u>	<u>42,305</u>	<u>(86,579)</u>	<u>444,857</u>

	At 1 April 2021	Income	Expenditure	At 31 Mar 2022
	£	£	£	£
General funds	<u>517,511</u>	<u>53,104</u>	<u>(81,484)</u>	<u>489,131</u>

The Leslie Sports Foundation

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2023

21. Analysis of charitable funds *(continued)*

Restricted funds

	At 1 April 2022	Income	Expenditure	At 31 Mar 2023
	£	£	£	£
Lottery funding	1,674	–	(1,674)	–
Co-op Local Community Fund	4,704	–	(4,704)	–
Kirklees Council	–	80,000	–	80,000
National Hockey Foundation	–	50,000	–	50,000
ESC Lottery Fund	–	23,063	(23,063)	–
	<u>6,378</u>	<u>153,063</u>	<u>(29,441)</u>	<u>130,000</u>

	At 1 April 2021	Income	Expenditure	At 31 Mar 2022
	£	£	£	£
Lottery funding	1,674	–	–	1,674
Co-op Local Community Fund	4,704	–	–	4,704
Access Reach	–	10,800	(10,800)	–
	<u>6,378</u>	<u>10,800</u>	<u>(10,800)</u>	<u>6,378</u>

The Lottery Awards for All grant in the year to 31 March 2020 and the Co-op Local Community Fund awarded in the year to 31 March 2021 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.

The Access Reach grant provided funding towards a cost based analysis and business plan for the new Astroturf pitch project to allow for further development of the site.

Kirklees Council grant towards the replacement cost of the astroturf pitch.

National Hockey Foundation grant towards the replacement cost of the astroturf pitch to support the partnership with Huddersfield Dragons Hockey Club.

ESC a Sport England grant to cover the loan interest payable of the sporting capital loan.

The Leslie Sports Foundation

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2023

22. Analysis of net assets between funds

	Unrestricted Funds £	Restricted Funds £	Total Funds 2023 £
Tangible fixed assets	560,099	192,077	752,176
Investments	100	–	100
Current assets	17,415	29,441	46,856
Creditors less than 1 year	(154,062)	–	(154,062)
Creditors more than 1 year	(70,213)	–	(70,213)
Net assets	353,339	221,518	574,857

	Unrestricted Funds £	Restricted Funds £	Total Funds 2022 £
Tangible fixed assets	569,217	–	569,217
Investments	100	–	100
Current assets	22,666	6,378	29,044
Creditors less than 1 year	(102,852)	–	(102,852)
Net assets	489,131	6,378	495,509

23. Related parties

The company hires its facilities to its subsidiary company, Shelley Community Football Limited. The rent for the property is £10,000 (2022: £10,000). At 31 March 2023 the company owes Shelley Community Football Limited £27,229 (2022: £44,288) by way of a loan. The loan is interest free and is repayable on demand.

The accounts include £29,700 (2022: £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 (2022: £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.