

COMPANY REGISTRATION NUMBER: 07954495
CHARITY REGISTRATION NUMBER: 1148886

The Leslie Sports Foundation
Company Limited by Guarantee
Unaudited Financial Statements
31 March 2025

The Leslie Sports Foundation
Company Limited by Guarantee
Financial Statements
Year ended 31 March 2025

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The Leslie Sports Foundation

Company Limited by Guarantee

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

Year ended 31 March 2025

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 2025.

Reference and administrative details

Registered charity name The Leslie Sports Foundation

Charity registration number 1148886

Company registration number 07954495

Principal office and registered office Unit 1B Denby Dale Business Park
Wakefield Road
Denby Dale
Huddersfield
HD8 8QH

The trustees C A Leslie
Prof. G A Leslie Hon. D.B.A.
J L Henton
P R Joyce
G Millar
J Pover

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 2025

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 2025

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 2024/25 Financial year has been as challenging as ever with our Member Clubs, Parents, Volunteers and Sponsors all feeling the strain of the continued Economic pressures.

Despite this because of our unified efforts and much welcome Football Foundation Grant assistance we have still managed to push the Foundation and its Facilities forward.

Highlights being:

- The facility was credited as having been a “lifeline” to save The Huddersfield Dragons Hockey Club on BBC TV.
- Participative numbers using the site (particularly Women and Girls) increased amongst both Hockey and Football.
- We have continued to enjoy visits and support from Kirklees Council our local MP and Councillor.
- Continued maintenance works on our 5 main grass pitches intensified by an unusually dry Spring and Summer meaning that no playing surfaces were lost.
- A significant number of local Sponsors have been signed up for 2026 and onwards to help cover ever increasing overheads...

The most significant of which has come from our President Graham Leslie after whom the Facility is now named.

Without the generosity of such Community Sponsors the Facility would not be able to operate.

Finally as ever I must pay tribute to all our 40 plus volunteers but especially for the day to day efforts of Ashly Berry, Rob Hardy, John Walsh and Stuart Crank.

Looking forward to the challenges but also opportunities to provide first class sports in the Kirklees Community.

C.A.LESLIE
(Chairman/Director)

The Leslie Sports Foundation

Company Limited by Guarantee

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

Year ended 31 March 2025

Financial review

During the year to 31 March 2025 the Charitable company had income of £216,336 (2024 : £241,252) and spent £133,391 (2024: £177,172) leaving net outgoing resources for the year of £82,945 (2024: £64,080). At 31 March 2025 funds to carry forward amounted to £721,882 (2024: £638,937) of which £402,195 (2024: £293,285) 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

2025/26 we aim to complete the much needed drainage work at the clubhouse along with additional changing facilities.

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 2025

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 29th December 2025 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 2025

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 2025.

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.

Steven Glover FCCA
Independent Examiner

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

29th December 2025

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

Year ended 31 March 2025

			2025		2024
	Note	Unrestricted funds £	Restricted funds £	Total funds £	Total funds £
Income and endowments					
Donations, grants and sponsorship	5	64,342	131,994	196,336	226,252
Charitable activities	6	20,000	—	20,000	15,000
Total income		<u>84,342</u>	<u>131,994</u>	<u>216,336</u>	<u>241,252</u>
Expenditure					
Expenditure on raising funds:					
Costs of generating funds	7	(110,307)	(23,084)	(133,391)	(177,172)
Total expenditure		<u>(110,307)</u>	<u>(23,084)</u>	<u>(133,391)</u>	<u>(177,172)</u>
Net (expenditure)/income and net movement in funds		<u>(25,965)</u>	<u>108,910</u>	<u>82,945</u>	<u>64,080</u>
Reconciliation of funds					
Total funds brought forward		345,652	293,285	638,937	638,937
Total funds carried forward		<u>319,687</u>	<u>402,195</u>	<u>721,882</u>	<u>638,937</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 21 form part of these financial statements.

The Leslie Sports Foundation

Company Limited by Guarantee

Statement of Financial Position

31 March 2025

	Note	2025 £	£	2024 £	£
Fixed assets					
Tangible fixed assets	13		888,665		785,071
Investments	14		100		100
			<u>888,765</u>		<u>785,171</u>
Current assets					
Debtors	16	20,701		21,058	
Cash at bank and in hand		<u>174,631</u>		<u>82,114</u>	
		195,332		103,172	
Creditors: amounts falling due within one year	17	<u>343,066</u>		<u>204,725</u>	
Net current liabilities			<u>(147,734)</u>		<u>(101,553)</u>
Total assets less current liabilities	18		<u>741,031</u>		<u>683,618</u>
Creditors: amounts falling due after more than one year			<u>19,149</u>		<u>44,681</u>
Net assets			<u><u>721,882</u></u>		<u><u>638,937</u></u>
Funds of the charity					
Restricted funds			319,687		312,880
Unrestricted funds			<u>402,195</u>		<u>326,057</u>
Total charity funds	20		<u><u>721,882</u></u>		<u><u>638,937</u></u>

For the year ending 31 March 2025 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 21 form part of these financial statements.

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

31 March 2025

These financial statements were approved by the board of trustees and authorised for issue on 29th December 2025, 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 21 form part of these financial statements.

The Leslie Sports Foundation

Company Limited by Guarantee

Notes to the Financial Statements

Year ended 31 March 2025

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 Unit 1B Denby Dale Business Park, Wakefield Road, Denby Dale, Huddersfield, HD8 8QH.

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 2025

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 2025

5. Donations, grants and sponsorhp *(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 2025

5. Donations, grants and sponsorship *(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 2025 £
Grants			
Department For Leveling Up Housing & Communities	—	117,302	117,302
Key Fund	—	2,340	2,340
Football Foundation		12,052	12,052
Kirkburton Parish Grant		300	300
 Sponsorship			
Sponsorship	64,342	—	64,342
	<u>64,342</u>	<u>131,994</u>	<u>196,336</u>

The Leslie Sports Foundation
Company Limited by Guarantee
Notes to the Financial Statements *(continued)*
Year ended 31 March 2025

5. Donations, grants and sponsorhp *(continued)*

	Unrestricted Funds £	Restricted Funds £	Total Funds 2024 £
Grants			
Department For Leveling Up Housing & Communities	—	182,880	182,880
Sponsorship			
Sponsorship	43,372	—	43,372
	<u>43,372</u>	<u>182,880</u>	<u>226,252</u>

The Leslie Sports Foundation

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2025

6. Charitable activities

	Unrestricted Funds £	Total Funds 2025 £	Unrestricted Funds £	Total Funds 2024 £
Income from non-investment property in furtherance of the charity's objects	20,000	20,000	15,000	15,000

7. Costs of generating funds

	Unrestricted Funds £	Restricted Funds £	Total Funds 2025 £
Wages and salaries	29,700	—	29,700
Employer's pension costs	704	—	704
Rates and water	366	—	366
Light & Heat	23,180	—	23,180
Premises maintenance	9,094	364	9,458
Ground maintenance	9,956	8,854	18,810
Equipment Hire	3,119	—	3,119
Insurance	4,690	—	4,690
Accountancy fees	2,500	—	2,500
Advertising	—	—	—
Consultancy fees	—	7,200	7,200
Legal Fees	—	3,120	3,120
Professional Fees	—	3,546	3,546
Depreciation	26,873	—	26,873
Bank charges	90	—	90
Sundry expenses	35	—	35
Bad debts	—	—	—
Gain/Loss on Disposal of Tangible Assets	—	—	—
Loan interest	—	—	—
	110,307	23,084	133,391

The Leslie Sports Foundation

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2025

7. Costs of generating funds *(continued)*

	Unrestricted Funds	Restricted Funds	Total Funds 2024
	£	£	£
Wages and salaries	29,700	—	29,700
Employer's pension costs	704	—	704
Rates and water	47,056	—	47,056
Light & Heat	6,326	—	6,326
Premises maintenance	18,147	3,252	21,399
Ground maintenance	7,042	11,543	18,585
Insurance	3,983	—	3,983
Computer costs	—	—	—
Accountancy fees	2,825	—	2,825
Advertising	285	—	285
Consultancy fees	—	4,800	4,800
Depreciation	23,643	—	23,643
Bank charges	77	—	77
Sundry expenses	1,261	—	1,261
Bad debts	(17,500)	—	(17,500)
Gain/Loss on Disposal of Tangible Assets	34,028	—	34,028
Loan Interest	—	—	—
	<u>157,577</u>	<u>19,595</u>	<u>177,172</u>

8. Net (expenditure)/income

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

	2025 £	2024 £
Depreciation of tangible fixed assets	<u>26,873</u>	<u>23,643</u>

9. Independent examination fees

	2025 £	2024 £
Fees payable to the independent examiner for: Independent examination of the financial statements	<u>2,500</u>	<u>2,825</u>

10. Staff costs

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

	2025 £	2024 £
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 2025

10. Staff costs *(continued)*

The average head count of employees during the year was 1 (2024: 1). The average number of full-time equivalent employees during the year is analysed as follows:

	2025 No.	2024 No.
Management and administrative staff	<u>1</u>	<u>1</u>

No employee received employee benefits of more than £60,000 during the year (2024: 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 (2024: £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 2024	919,958	6,002	61,585	987,545
Additions	127,018	—	3,449	130,467
Disposals	—	—	—	—
At 31 March 2025	<u>1,046,976</u>	<u>6,002</u>	<u>65,034</u>	<u>1,118,012</u>
Depreciation				
At 1 April 2024	148,758	5,888	47,828	202,474
Charge for the year	20,940	114	5,819	26,873
Disposals	—	—	—	—
At 31 March 2025	<u>169,698</u>	<u>6,002</u>	<u>53,647</u>	<u>229,347</u>
Carrying amount				
At 31 March 2024	<u>737,141</u>	<u>114</u>	<u>13,757</u>	<u>785,011</u>
At 31 March 2025	<u>877,278</u>	<u>—</u>	<u>11,387</u>	<u>888,665</u>

The Leslie Sports Foundation
Company Limited by Guarantee
Notes to the Financial Statements *(continued)*
Year ended 31 March 2025

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

14. Investments

	Shares in group undertakings £
Cost or valuation	
At 1 April 2024 and 31 March 2025	100
Impairment	
At 1 April 2024 and 31 March 2025	—
Carrying amount	
At 31 March 2025	100
At 31 March 2024	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 Unit 1B Denby Dale Business Park, Wakefield Road, Denby Dale, Huddersfield, HD8 8QH.

The results for subsidiaries and other undertakings are as follows:

	Capital and reserves		Profit/(loss) for the year	
	2025	2024	2025	2024
	£	£	£	£
Subsidiary undertakings				
Shelley Community Football Limited	35,005	32,144	2,861	526

16. Debtors

	2025	2024
	£	£
Trade debtors	800	1,470
Other debtors	19,901	19,588
	20,701	21,058

The Leslie Sports Foundation

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2025

17. Creditors: amounts falling due within one year

	2025	2024
	£	£
Bank loan and overdrafts	25,532	25,532
Trade creditors	200,015	69,929
Amounts owed to group undertakings	66,450	68,802
Accruals and deferred income	1,255	1,255
Social security and other taxes	1,112	352
Other creditors	48,702	38,855
	<u>343,066</u>	<u>204,725</u>

Included in other creditors is an amount of £48,702 (2024: £38,700) owed to a director.

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

	2025	2024
	£	£
Bank loan	19,149	44,681
	<u>19,149</u>	<u>44,681</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 (2024: £704).

Contributions totaling £nil (2024: £156) were payable to the fund at the year end and are included in creditors.

20. Analysis of charitable funds

Unrestricted funds

	At 1 April 2024	Income	Expenditure	At 31 Mar 2025
	£	£	£	£
General funds	<u>345,652</u>	<u></u>	<u>(110,307)</u>	<u>235,345</u>

	At 1 April 2023	Income	Expenditure	At 31 Mar 2024
	£	£	£	£
General funds	<u>444,857</u>	<u>58,372</u>	<u>(157,577)</u>	<u>345,652</u>

The Leslie Sports Foundation

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2025

21. Analysis of charitable funds *(continued)*

Restricted funds

	At 1 April 2024 £	Income £	Expenditure £	At 31 Mar 2025 £
Kirklees Council	43,514	–	(43,514)	–
Department For Leveling Up Housing & Communities	163,285	117,302	(89,210)	191,377
Key Fund	–	2,340	(2,340)	–
Football Foundation	–	12,052	(12,052)	–
Kirkburton Parish Grant	–	300	(300)	–
	<u>206,799</u>	<u>131,994</u>	<u>(147,416)</u>	<u>191,377</u>

	At 1 April 2023 £	Income £	Expenditure £	At 31 Mar 2024 £
Kirklees Council	80,000	–	(36,486)	43,514
National Hockey Foundation	50,000	–	(50,000)	–
Department For Levelling Up Housing & Communities	–	182,880	(19,595)	163,285
	<u>130,000</u>	<u>182,880</u>	<u>(19,595)</u>	<u>206,799</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.

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.

Department For Leveling Up Housing & Communities grant towards drainage, changing room facilities and completion of astroturf pitch including lighting.

The Leslie Sports Foundation
Company Limited by Guarantee
Notes to the Financial Statements *(continued)*
Year ended 31 March 2025

22. Analysis of net assets between funds

	Unrestricted Funds £	Restricted Funds £	Total Funds 2025 £
Tangible fixed assets	496,280	392,385	888,665
Investments	100	–	100
Current assets	33,889	161,443	195,332
Creditors less than 1 year	(343,066)	–	(363,066)
Creditors more than 1 year	(19,149)	–	(19,149)
Net assets	168,054	553,828	721,882
	Unrestricted Funds £	Restricted Funds £	Total Funds 2024 £
Tangible fixed assets	512,158	272,913	785,071
Investments	100	–	100
Current assets	24,897	78,275	103,172
Creditors less than 1 year	(204,725)	–	(204,725)
Creditors more than 1 year	(44,681)	–	(44,681)
Net assets	287,749	351,188	638,937

23. Related parties

The company hires its facilities to its subsidiary company, Shelley Community Football Limited. The rent for the property is £20,000 (2024: £15,000). At 31 March 2025 the company owes Shelley Community Football Limited £6,450 (2024: £68,802) by way of a loan. The loan is interest free and is repayable on demand.

The accounts include £29,700 (2024: £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 £48,702 (2024: £38,700) 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.