

DERBY TRAILBLAZERS BASKETBALL CLUB

England & Wales · Charity number 1186699

Details

Status Registered

Legal form CIO

Registered 2019-12-02

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

Contact

Address 7 Cooks Drive
Castle Donington
Derby
DE74 2SW

Phone 01332 850648

Email info@derbytrailblazers.com

Website www.derbytrailblazers.co.uk

Activities

Objects: THE OBJECT OF THE CIO IS: TO PROMOTE COMMUNITY PARTICIPATION IN HEALTHY RECREATION BY PROVIDING FACILITIES TO PARTICIPATE IN THE SPORT OF BASKETBALL AND TO GAIN QUALIFICATIONS AND EXPERIENCE IN BASKETBALL IN ALL OF THE FOLLOWING ROLES; PLAYER, REFEREE, OFFICIAL, OR COACH. FOR THE PURPOSES OF THIS CLAUSE "FACILITIES" MEANS LAND, BUILDINGS, EQUIPMENT AND ORGANISING SPORTING ACTIVITIES.

Activities: The charity promotes community participation in healthy recreation by (but not limited to);1) providing facilities to participate in the sport of basketball;2) provide experience in the roles of player, referee official and coach for the above sport;3) helping individuals to gain qualifications in the sport.

Classification

- **How:** Provides Services
- **What:** Amateur Sport
- **Who:** Children/young People

Geography

- Throughout England

Finances

Period end	Income	Expenditure	Assets	Employees
2025-08-31	£295,731	£281,224	-	-
2024-08-31	£236,626	£250,127	-	-
2023-08-31	£151,930	£164,083	-	-
2022-11-30	£286,202	£258,629	-	-
2021-11-30	£148,671	£156,715	-	-
2020-11-30	£153,899	£133,494	-	-

Trustees

Name	Role	Appointed
David Woodyatt	Chair	2019-12-02
Bethany Louise Wheldon		2024-08-01
Debra Woodyatt		2019-12-02
Frankie O'Reilly		2024-08-01
James Norman		2024-08-01
Jeanette Marriott		2019-12-02
John Michael Marvill		2024-08-01
MARTIN SHAW		2019-12-02
Richard Michael Taylor		2024-08-01

DERBY TRAILBLAZERS BASKETBALL CLUB

England & Wales - Charity number 1186699

Accounts



Section A

Independent Examiner's Report

**Report to the trustees/
members of**

Charity Name
Derby Trailblazers Basketball Club

**On accounts for the year
ended**

31 August 2025

**Charity no
(if any)**

1186699

Set out on pages

1 to 14

I report to the trustees on my examination of the accounts of the above charity ("the Trust") for the year ended 31 August 2025.

**Responsibilities and
basis of report**

As the charity trustees of the Trust, you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ("the Act").

**Independent
examiner's statement**

I report in respect of my examination of the Trust's accounts carried out under section 145 of the 2011 Act and in carrying out my examination, I have followed the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination which gives me cause to believe that in, any material respect:

- accounting records were not kept in accordance with section 130 of the Act or
- the accounts do not accord with the accounting records

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in order to enable a proper understanding of the accounts to be reached.

Signed:

Date:

23/04/2026

Name:

Ryan Hudson

**Relevant professional
qualification(s) or body
(if any):**

FCA

Address:

Newport House, Newport Road

Stafford

ST16 3RS

Only complete if the examiner needs to highlight matters of concern (see CC32, Independent examination of charity accounts: directions and guidance for examiners).

Give here brief details of any items that the examiner wishes to disclose.

No disclosure required



**CHARITY COMMISSION
FOR ENGLAND AND WALES**

Trustees' Annual Report for the year

From: 1 September 2024 to 31 August 2025

Charity name: Derby Trailblazers Basketball Club

Charity registration number: 1186699

Objectives and Activities

	SORP reference	
Summary of the purposes of the charity as set out in its governing document	Para 1.17	The objects of the CIO are: To promote community participation in healthy recreation by providing facilities to participate in the sport of basketball and to gain qualifications and experience in basketball in all of the following roles; i) Player; ii) Referee; iii) Official; or iv) Coach. For the purposes of this clause "facilities" means land, buildings, equipment and organising sporting activities. The CIO promotes community participation in healthy recreation by (but not limited to); 1) providing facilities to participate in the sport of basketball; 2) provide experience in the roles of player, referee official and coach for the above sport; 3) helping individuals to gain qualifications in the sport.
Summary of the main activities in relation to those purposes for the public benefit, in particular, the activities, projects or services identified in the accounts.	Para 1.17 and 1.19	The Trustees of the charity are aware of the Charity Commission's guidance on public benefit and this now forms part of the Induction Pack for new Trustees. The Public Benefit provided by the Charity include: - the education of young people - advancing amateur sport - advancing health The beneficiaries are all members of the public and local community. Further details can be found in the activities undertaken to achieve objectives section of the Trustees report.
Statement confirming whether the trustees have had regard to the guidance issued by the Charity Commission on public benefit	Para 1.18	In setting objectives and planning for activities, the Trustees have given due consideration to general guidance published by the Charity Commission relating to public benefit, including the guidance 'Public benefit: running a charity (PB2)'.

Achievements and Performance

	SORP reference	
Summary of the main achievements of the charity, identifying the difference the charity's work has made to the circumstances of its beneficiaries and any wider benefits to society as a whole.	Para 1.20	The financial year now aligns the financial period with the start of the basketball season. The Trustees and members have continued to operate good lines of communication with players, volunteers, supports, stakeholders and the community to ensure that the interest and awareness of Basketball is promoted positively both locally and nationally. The club has seen growth in its junior programme and now supports 19 teams across all age and ability groups. In order to support the growth the club now uses 8 venues to provide training and game court time. The Trustees have continued to work with all stakeholders to maximise the opportunities for financial support to assist in the clubs growth during 2026.

Financial Review

Review of the charity's financial position at the end of the period	Para 1.21	At the end of the 2025 year the CIO had total assets of £39,950 (2024 - £17,055). The CIO had creditors due within one year of £11,143 (2024 - £2,755), resulting in net assets of £28,807 (2024 - £14,300). During the 2025 financial year the charity received total income of £295,731 (2024 - £236,626). This came from a number of different sources. The CIO incurred expenditure of £281,224 (2024 - £250,127), resulting in a net surplus for the year of £14,507 (2024 - deficit of £13,501).
Statement explaining the policy for holding reserves stating why they are held	Para 1.22	The trustees have reviewed the CIO's needs for reserves in line with the guidance issued by the Charity Commission and are in the process of setting an appropriate reserves policy for the CIO. The trustees are therefore comfortable with the current level of reserves.
Amount of reserves held	Para 1.22	The CIO's funds at 31 August 2025 totalled £28,807, comprising all unrestricted funds.
Reasons for holding zero reserves	Para 1.22	Not applicable
Details of fund materially in deficit	Para 1.24	Not applicable
Explanation of any uncertainties about the charity continuing as a going concern	Para 1.23	After making appropriate enquiries, the Trustees have a reasonable expectation that the Charitable Incorporated Organisation has adequate resources to continue in operational existence for the foreseeable future. For this reason, they continue to

		adopt the going concern basis in preparing the financial statements.
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Structure, Governance and Management

Description of charity's trusts:		
Type of governing document	Para 1.25	Derby Trailblazers Basketball Club is a registered charity, number 1186699, and is constituted under a Governing document.
How is the charity constituted?	Para 1.25	Derby Trailblazers Basketball Club is constituted as a Charitable Incorporated Organisation.
Trustee selection methods including details of any constitutional provisions e.g. election to post or name of any person or body entitled to appoint one or more trustees	Para 1.25	The management of the Charitable Incorporated Organisation is the responsibility of the Trustees who are elected and co-opted under the terms of the Governing document. New Trustees undergo a briefing on their legal obligations under charity law, the content of the constitution, the decision making processes, and recent financial performance of the CIO. The new Trustees also meet other Trustees. Trustees are encouraged to attend appropriate external training events where these will facilitate the undertaking of their role.

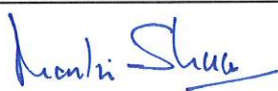
Reference and Administrative details

Charity name	Derby Trailblazers Basketball Club
Other name the charity uses	Not applicable
Registered charity number	1186699
Charity's principal address	7 Cooks Drive Castle Donington Derby Derbyshire DE74 2SW

Names of the charity trustees who manage the charity

	Trustee name	Office	Dates acted if not for whole year
1	Mrs D Woodyatt	Treasurer	
2	Mrs J Marriott		
3	Mr Martin Shaw	Secretary	
4	Mr D Woodyatt	Chairman	
5	Mr J Marvill		
6	Mr J Norman		
7	Mr F O'Reilly		
8	Mr R Taylor		
9	Miss B Wheldon		

Declarations

Signature	
Full name	Mr M Shaw
Position	Secretary
Date of approval	31/03/2026



CHARITY COMMISSION
FOR ENGLAND AND WALES

DERBY TRAILBLAZERS BASKETBALL CLUB		Charity No (if any)	1186699	
Annual accounts for the year				
Year start date	01/09/2024	To	Year end date	

Section A - Statement of financial activities

	Unrestricted funds £	Restricted income funds £	Endowment funds £	Total funds £	Prior period funds £
Incoming resources (Note 3)					
Income and endowments from:					
Donations and legacies	45,838	-	-	45,838	29,086
Charitable activities	236,837	-	-	236,837	199,411
Other trading activities	13,056	-	-	13,056	8,129
Other	-	-	-	-	-
Total	295,731	-	-	295,731	236,626
Resources expended (Note 4)					
Expenditure on:					
Raising funds	2,165	-	-	2,165	248
Charitable activities	275,316	-	-	275,316	245,509
Support costs	3,743	-	-	3,743	4,370
Other	-	-	-	-	-
Total	281,224	-	-	281,224	250,127
Net income/(expenditure) before investment gains/(losses)	14,507	-	-	14,507	- 13,501
Net gains/(losses) on investments	-	-	-	-	-
Net income/(expenditure)	14,507	-	-	14,507	- 13,501
Extraordinary items	-	-	-	-	-
Transfers between funds	-	-	-	-	-
Other recognised gains/(losses):					
Gains and losses on revaluation of fixed assets	-	-	-	-	-
Other gains/(losses)	-	-	-	-	-
Net movement in funds	14,507	-	-	14,507	- 13,501
Reconciliation of funds:					
Total funds brought forward	14,300	-	-	14,300	27,801
Total funds carried forward	28,807	-	-	28,807	14,300

Section B - Balance sheet

	Unrestricted funds £	Restricted income funds £	Endowment funds £	Total this year £	Total last period £
Fixed assets					
Tangible assets (Note 6)	750	-	-	750	750
	750	-	-	750	750
Current assets					
Debtors (Note 7)	8,940	-	-	8,940	15,930
Cash at bank and in hand	30,260	-	-	30,260	375
Total current assets	39,200	-	-	39,200	16,305
Creditors: amounts falling due within one year (Note 8)	11,143	-	-	11,143	2,755
Net current assets	28,057	-	-	28,057	13,550
Total assets less current liabilities	28,807	-	-	28,807	14,300
Creditors: amounts falling due after one year	-	-	-	-	-
Provisions for liabilities	-	-	-	-	-
Total net assets or liabilities	28,807	-	-	28,807	14,300
Funds of the Charity					
Unrestricted designated funds	3,163	-	-	3,163	2,639
General funds	25,644	-	-	25,644	11,661
Total funds (Note 9)	28,807	-	-	28,807	14,300

The financial statements were approved and authorised for issue by the Trustees and signed on their behalf by:

Signature	Full Name	Date of approval
	Mrs D Woodyatt	31/03/2026

Section C - Notes to the accounts

Note 1 - Basis of preparation

1.1 Basis of accounting

The accounts have been prepared in accordance with:

- the Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) issued on 1 January 2019
- the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102)
- and with the Charities Act 2011.

The charity constitutes a public benefit entity as defined by FRS 102.

1.2 Going concern

An explanation as to those factors that support the conclusion that the charity is a going concern;

After making appropriate enquiries, the Trustees have a reasonable expectation the Charitable Incorporated Organisation has adequate resources to continue in operational existence for the foreseeable future. For this reason, they continue to adopt the going concern basis in preparing the financial statements.

Disclosure of any uncertainties that make the going concern assumption doubtful;

Not applicable

Where accounts are not prepared on a going concern basis, please disclose this fact together with the basis on which the trustees prepared the accounts and the reason why the charity is not regarded as a going concern.

Not applicable

Section C - Notes to the accounts (continued)

Note 2 - Accounting policies

2.1 Income

Recognition of income	These are included in the Statement of Financial Activities (SoFA) when: - the charity becomes entitled to the resources; - it is more likely than not that the trustees will receive the resources; and - the monetary value can be measured with sufficient reliability.
Grants and donations	Grants and donations are only included in the SoFA when the general income recognition criteria are met.
Tax reclaims on donations and gifts	Gift Aid receivable is included in income when there is a valid declaration from the donor. Any Gift Aid amount recovered on a donation is considered to be part of that gift and is treated as an addition to the same fund as the initial donation unless the donor or the terms of the appeal have specified otherwise.
Income from membership subscriptions	Membership subscriptions which gives a member the right to buy services or other benefits are recognised as income earned from the provision of goods and services as income from charitable activities.

2.2 Expenditure and liabilities

Liability recognition	Liabilities are recognised where it is more likely than not that there is a legal or constructive obligation committing the charity to pay out resources and the amount of the obligation can be measured with reasonable certainty.
Governance and support costs	Support costs have been allocated between governance costs and other support. Governance costs comprise all costs involving public accountability of the charity and its compliance with regulation and good practice.
Deferred income	No material item of deferred income has been included in the accounts.
Creditors	The charity has creditors which are measured at settlement amounts less any trade discounts
Provisions for liabilities	A liability is measured on recognition at its historical cost and then subsequently measured at the best estimate of the amount required to settle the obligation at the reporting date
Basic financial instruments	The charity accounts for basic financial instruments on initial recognition at transaction value and subsequently measured at their settlement value.

2.3 Assets

Tangible fixed assets for use by charity	These are capitalised if they can be used for more than one year, and cost at least They are valued at cost.
Debtors	Debtors are measured on initial recognition at settlement amount after any trade discounts or amount advanced by the charity. Subsequently, they are measured at the cash or other consideration expected to be received.

Section C - Notes to the accounts (continued)

Note 3 - Analysis of income

Analysis		Unrestricted funds	Restricted income funds	Endowment funds	Total funds	Prior period
					£	£
Donations and legacies:	Donations and sponsorship	45,838	-	-	45,838	29,086
	Other	-	-	-	-	-
	Total	45,838	-	-	45,838	29,086
Charitable activities:	Academy funding	73,176	-	-	73,176	60,402
	Community coaching	10,046	-	-	10,046	17,965
	Player registrations and memberships	148,020	-	-	148,020	116,604
	Court hire	5,595	-	-	5,595	4,440
	Other	-	-	-	-	-
	Total	236,837	-	-	236,837	199,411
Other trading activities:	Fundraising income	4,569	-	-	4,569	67
	Merchandising sales	5,804	-	-	5,804	7,775
	Refreshments	2,683	-	-	2,683	287
	Other	-	-	-	-	-
	Total	13,056	-	-	13,056	8,129
TOTAL INCOME		295,731	-	-	295,731	236,626

Section C - Notes to the accounts (continued)

Note 4 - Analysis of expenditure

Analysis	This year				Last period			
	Unrestricted funds	Restricted income funds	Endowment funds	Total funds	Unrestricted funds	Restricted income funds	Endowment funds	Total funds
	£				£			
Refreshments	2,165	-	-	2,165	248	-	-	248
Other trading activities	-	-	-	-	-	-	-	-
Total expenditure on raising funds	2,165	-	-	2,165	248	-	-	248
Expenditure on charitable activities:								
Staff costs (Note 5)	24,238	-	-	24,238	36,050	-	-	36,050
Coaching costs	43,857	-	-	43,857	38,668	-	-	38,668
Accommodation costs	17,352	-	-	17,352	15,000	-	-	15,000
Court hire	82,560	-	-	82,560	57,657	-	-	57,657
Fitness coaching	8,211	-	-	8,211	7,785	-	-	7,785
Kit and equipment	3,489	-	-	3,489	2,911	-	-	2,911
Match officials	17,128	-	-	17,128	17,236	-	-	17,236
Players and registration costs	74,242	-	-	74,242	64,055	-	-	64,055
Travel costs	140	-	-	140	2,373	-	-	2,373
Team entry and registration	3,355	-	-	3,355	2,890	-	-	2,890
Presentation evening	744	-	-	744	884	-	-	884
Total expenditure on charitable activities	275,316	-	-	275,316	245,509	-	-	245,509
Expenditure on support costs:								
Administration costs	656	-	-	656	1,892	-	-	1,892
Bank and credit card charges	2,367	-	-	2,367	1,878	-	-	1,878
Governance costs	720	-	-	720	600	-	-	600
Total expenditure on support costs	3,743	-	-	3,743	4,370	-	-	4,370
TOTAL EXPENDITURE	281,224	-	-	281,224	250,127	-	-	250,127

Section C - Notes to the accounts (continued)**Note 4 - Details of certain items of expenditure****4.1 Fees for examination of the accounts****Independent examiner's fees****Assurance services other than independent examination****Tax advisory fees****Other fees paid to the independent examiner**

This year £	Last period £
600	600
-	-
-	-
-	-

Section C - Notes to the accounts (continued)**Note 5 - Paid employees****5.1 Staff Costs**

	This year £	Last period £
Salaries and wages	23,334	35,000
Social security costs	-	-
Pension costs	904	1,050
Other employee benefits	-	-
Total staff costs	24,238	36,050

No employees received employee benefits (excluding employer pension costs) for the reporting period of more than £60,000.

11.2 Average head count in the year

The parts of the charity in which the employees work

	This year Number	Last period Number
Fundraising	-	-
Charitable Activities	1	1
Governance	-	-
Other	-	-
Total	1	1

Section C - Notes to the accounts (continued)**Note 6 - Tangible fixed assets****6.1 Cost**

	Freehold land & buildings £	Other land & buildings £	Plant and motor vehicles £	Fixtures, fittings and equipment £	Total £
At the beginning of the year	-	-	-	750	750
Additions	-	-	-	-	-
Revaluations	-	-	-	-	-
Disposals	-	-	-	-	-
At end of the year	-	-	-	750	750

6.2 Depreciation

At beginning of the year	-	-	-	-	-
Disposals	-	-	-	-	-
Depreciation	-	-	-	-	-
Impairment	-	-	-	-	-
At end of the year	-	-	-	-	-

6.3 Net book value

Net book value at the beginning of the year	-	-	-	750	750
Net book value at the end of the year	-	-	-	750	750

Section C - Notes to the accounts (continued)**Note 7 - Debtors and prepayments****7.1 Analysis of debtors**

Trade debtors
Prepayments and accrued income
Other debtors
Total

This year £	Last period £
1,443	2,872
3,804	7,782
3,693	5,276
8,940	15,930

7.2 Analysis of debtors recoverable in more than 1 year (included in debtors above)

Trade debtors
Prepayments and accrued income
Other debtors
Total

This year £	Last period £
-	-
-	-
-	-
-	-

Section C - Notes to the accounts (continued)**Note 8 - Creditors and accruals****8.1 Analysis of creditors**

	Amounts falling due within one year		Amounts falling due after more than one year	
	This year £	Last period £	This year £	Last period £
Bank overdrafts	-	1,055	-	-
Trade creditors	2,028	-	-	-
Accruals and deferred income	9,115	1,200	-	-
Taxation and social security	-	500	-	-
Total	11,143	2,755	-	-

Section C - Notes to the accounts (continued)**Note 9 - Charity funds****9.1 Details of material funds held and movements during the current reporting year**

Fund names	Type	Purpose and Restrictions	Fund balances brought forward £	Income £	Expenditure £	Transfers £	Gains and losses £	Fund balances carried forward £
C Wiggins Memorial Fund	Unrestricted	Designated fund	897	-	-	524	-	1,421
Community Coaching Fund	Unrestricted	Designated fund	1,742	-	-	-	-	1,742
General Funds	Unrestricted	General fund	11,661	295,731	- 281,224	- 524	-	25,644
Total Funds			14,300	295,731	- 281,224	-	-	28,807

Section C - Notes to the accounts (continued)**Note 9 - Charity funds (continued)****9.2 Details of material funds held and movements during the previous reporting period**

Fund names	Type	Purpose and Restrictions	Fund balances brought forward £	Income £	Expenditure £	Transfers £	Gains and losses £	Fund balances carried forward £
C Wiggins Memorial Fund	Unrestricted	Designated fund	1,252	-	-	- 355	-	897
Community Coaching Fund	Unrestricted	Designated fund	1,742	-	-	-	-	1,742
General Funds	Unrestricted	General fund	24,807	236,626	- 250,127	355	-	11,661
Total Funds			27,801	236,626	- 250,127	-	-	14,300

Section C - Notes to the accounts (continued)

Note 10 - Transactions with trustees and related parties

10.1 Trustees' remuneration and benefits

None of the trustees have been paid any remuneration or received any other benefits from an employment with their charity or a related entity in this year or the prior period.

10.2 Trustees' expenses

No trustee expenses have been incurred in this year or the prior period.

10.3 Transaction(s) with related parties

There have been no related party transactions in this reporting year or the prior period.

DERBY TRAILBLAZERS BASKETBALL CLUB

England & Wales - Charity number 1186699

Accounts



CHARITY COMMISSION
FOR ENGLAND AND WALES

Trustees' Annual Report for the year

From: 1 September 2023 to 31 August 2024

Charity name: Derby Trailblazers Basketball Club

Charity registration number: 1186699

Objectives and Activities

	SORP reference	
Summary of the purposes of the charity as set out in its governing document	Para 1.17	The objects of the CIO are: To promote community participation in healthy recreation by providing facilities to participate in the sport of basketball and to gain qualifications and experience in basketball in all of the following roles; i) Player; ii) Referee; iii) Official; or iv) Coach. For the purposes of this clause "facilities" means land, buildings, equipment and organising sporting activities. The CIO promotes community participation in healthy recreation by (but not limited to); 1) providing facilities to participate in the sport of basketball; 2) provide experience in the roles of player, referee official and coach for the above sport; 3) helping individuals to gain qualifications in the sport.
Summary of the main activities in relation to those purposes for the public benefit, in particular, the activities, projects or services identified in the accounts.	Para 1.17 and 1.19	The Trustees of the charity are aware of the Charity Commission's guidance on public benefit and this now forms part of the Induction Pack for new Trustees. The Public Benefit provided by the Charity include: - the education of young people - advancing amateur sport - advancing health The beneficiaries are all members of the public and local community. Further details can be found in the activities undertaken to achieve objectives section of the Trustees report.
Statement confirming whether the trustees have had regard to the guidance issued by the Charity Commission on public benefit	Para 1.18	In setting objectives and planning for activities, the Trustees have given due consideration to general guidance published by the Charity Commission relating to public benefit, including the guidance 'Public benefit: running a charity (PB2)'.

Achievements and Performance

	SORP reference	
Summary of the main achievements of the charity, identifying the difference the charity's work has made to the circumstances of its beneficiaries and any wider benefits to society as a whole.	Para 1.20	The financial year now aligns the financial period with the start of the basketball season. The Trustees and members have continued to operate good lines of communication with players, volunteers, supports, stakeholders and the community to ensure that the interest and awareness of Basketball is promoted positively both locally and nationally. The club has seen growth in its junior programme and now supports 19 teams across all age and ability groups. In order to support the growth the club now uses 6 venues to provide training and game court time. The Trustees have continued to work with all stakeholders to maximise the opportunities for financial support to assist in the clubs growth during 2025.

Financial Review

Review of the charity's financial position at the end of the period	Para 1.21	At the end of the 2024 year the CIO had total assets of £17,055 (2023 - £31,992). The CIO had creditors due within one year of £2,755 (2023 - £4,191), resulting in net assets of £14,300 (2023 - £27,801). During the 2024 financial year (prior period 9 months) the charity received total income of £236,626 (2023 - £151,930). This came from a number of different sources. The CIO incurred expenditure of £250,127 (2023 - £164,063), resulting in a net deficit for the year of £13,501 (2023 - deficit of £12,133).
Statement explaining the policy for holding reserves stating why they are held	Para 1.22	The trustees have reviewed the CIO's needs for reserves in line with the guidance issued by the Charity Commission and are in the process of setting an appropriate reserves policy for the CIO. The trustees are therefore comfortable with the current level of reserves.
Amount of reserves held	Para 1.22	The CIO's funds at 31 August 2024 totalled £14,300, comprising all unrestricted funds.
Reasons for holding zero reserves	Para 1.22	Not applicable
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		adopt the going concern basis in preparing the financial statements.
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How is the charity constituted?	Para 1.25	Derby Trailblazers Basketball Club is constituted as a Charitable Incorporated Organisation.
Trustee selection methods including details of any constitutional provisions e.g. election to post or name of any person or body entitled to appoint one or more trustees	Para 1.25	The management of the Charitable Incorporated Organisation is the responsibility of the Trustees who are elected and co-opted under the terms of the Governing document. New Trustees undergo a briefing on their legal obligations under charity law, the content of the constitution, the decision making processes, and recent financial performance of the CIO. The new Trustees also meet other Trustees. Trustees are encouraged to attend appropriate external training events where these will facilitate the undertaking of their role.

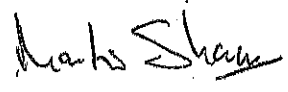
Reference and Administrative details

Charity name	Derby Trailblazers Basketball Club
Other name the charity uses	Not applicable
Registered charity number	1186699
Charity's principal address	7 Cooks Drive Castle Donington Derby Derbyshire DE74 2SW

Names of the charity trustees who manage the charity

	Trustee name	Office	Dates acted if not for whole year
1	Mrs D Woodyatt	Treasurer	
2	Mrs J Marriott		
3	Mr Martin Shaw	Secretary	
4	Mr D Woodyatt	Chairman	
5	Mr J Marvill		Appointed on 1 August 2024
6	Mr J Norman		Appointed on 1 August 2024
7	Mr F O'Reilly		Appointed on 1 August 2024
8	Mr R Taylor		Appointed on 1 August 2024
9	Miss B Wheldon		Appointed on 1 August 2024

Declarations

Signature	
Full name	Mr M Shaw
Position	Secretary
Date of approval	25 November 2024



CHARITY COMMISSION
FOR ENGLAND AND WALES

DERBY TRAILBLAZERS BASKETBALL CLUB		Charity No (if any)	1186699
Annual accounts for the year			
Year start date	01/09/2023	To	Year end date 31/03/2024

Section A - Statement of financial activities

	Unrestricted funds £	Restricted Income funds £	Endowment funds £	Total funds £	Prior period funds £
Incoming resources (Note 3)					
Income and endowments from:					
Donations and legacies	29,086	-	-	29,086	22,045
Charitable activities	199,411	-	-	199,411	121,218
Other trading activities	8,129	-	-	8,129	8,687
Other	-	-	-	-	-
Total	236,626	-	-	236,626	151,930
Resources expended (Note 4)					
Expenditure on:					
Raising funds	248	-	-	248	2,399
Charitable activities	245,509	-	-	245,509	154,706
Support costs	4,370	-	-	4,370	6,958
Other	-	-	-	-	-
Total	250,127	-	-	250,127	164,063
Net income/(expenditure) before investment gains/(losses)	- 13,501	-	-	- 13,501	- 12,133
Net gains/(losses) on investments	-	-	-	-	-
Net income/(expenditure)	- 13,501	-	-	- 13,501	- 12,133
Extraordinary items	-	-	-	-	-
Transfers between funds	-	-	-	-	-
Other recognised gains/(losses):					
Gains and losses on revaluation of fixed assets	-	-	-	-	-
Other gains/(losses)	-	-	-	-	-
Net movement in funds	- 13,501	-	-	- 13,501	- 12,133
Reconciliation of funds:					
Total funds brought forward	27,801	-	-	27,801	39,934
Total funds carried forward	14,300	-	-	14,300	27,801

Section B - Balance sheet

	Unrestricted funds	Restricted income funds	Endowment funds	Total this year	Total last period
	£	£	£	£	£
Fixed assets					
Tangible assets (Note 8)	750	-	-	750	750
	750	-	-	750	750
Current assets					
Debtors (Note 7)	15,930	-	-	15,930	30,970
Cash at bank and in hand	375	-	-	375	272
Total current assets	16,305	-	-	16,305	31,242
Creditors: amounts falling due within one year (Note 8)	2,755	-	-	2,755	4,191
Net current assets	13,550	-	-	13,550	27,051
Total assets less current liabilities	14,300	-	-	14,300	27,801
Creditors: amounts falling due after one year	-	-	-	-	-
Provisions for liabilities	-	-	-	-	-
Total net assets or liabilities	14,300	-	-	14,300	27,801
Funds of the Charity					
Unrestricted designated funds	2,639	-	-	2,639	2,994
General funds	11,661	-	-	11,661	24,807
Total funds (Note 9)	14,300	-	-	14,300	27,801

The financial statements were approved and authorised for issue by the Trustees and signed on their behalf by:

Signature	Full Name	Date of approval
	Mrs D Woodyatt	25/11/24

Section C - Notes to the accounts

Note 1 - Basis of preparation

1.1 Basis of accounting

The accounts have been prepared in accordance with:

- the Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) issued on 1 January 2019
- the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102)
- and with the Charities Act 2011.

The charity constitutes a public benefit entity as defined by FRS 102.

1.2 Going concern

An explanation as to those factors that support the conclusion that the charity is a going concern;

After making appropriate enquiries, the Trustees have a reasonable expectation the Charitable Incorporated Organisation has adequate resources to continue in operational existence for the foreseeable future. For this reason, they continue to adopt the going concern basis in preparing the financial statements.

Disclosure of any uncertainties that make the going concern assumption doubtful;

Not applicable

Where accounts are not prepared on a going concern basis, please disclose this fact together with the basis on which the trustees prepared the accounts and the reason why the charity is not regarded as a going concern.

Not applicable

Section C - Notes to the accounts (continued)

Note 2 - Accounting policies

2.1 Income

Recognition of income	These are included in the Statement of Financial Activities (SoFA) when: - the charity becomes entitled to the resources; - it is more likely than not that the trustees will receive the resources; and - the monetary value can be measured with sufficient reliability.
Grants and donations	Grants and donations are only included in the SoFA when the general income recognition criteria are met.
Tax reclaims on donations and gifts	Gift Aid receivable is included in income when there is a valid declaration from the donor. Any Gift Aid amount recovered on a donation is considered to be part of that gift and is treated as an addition to the same fund as the initial donation unless the donor or the terms of the appeal have specified otherwise.
Income from membership subscriptions	Membership subscriptions which gives a member the right to buy services or other benefits are recognised as income earned from the provision of goods and services as income from charitable activities.

2.2 Expenditure and liabilities

Liability recognition	Liabilities are recognised where it is more likely than not that there is a legal or constructive obligation committing the charity to pay out resources and the amount of the obligation can be measured with reasonable certainty.
Governance and support costs	Support costs have been allocated between governance costs and other support. Governance costs comprise all costs involving public accountability of the charity and its compliance with regulation and good practice.
Deferred income	No material item of deferred income has been included in the accounts.
Creditors	The charity has creditors which are measured at settlement amounts less any trade discounts
Provisions for liabilities	A liability is measured on recognition at its historical cost and then subsequently measured at the best estimate of the amount required to settle the obligation at the reporting date
Basic financial instruments	The charity accounts for basic financial instruments on initial recognition at transaction value and subsequently measured at their settlement value.

2.3 Assets

Tangible fixed assets for use by charity	These are capitalised if they can be used for more than one year, and cost at least They are valued at cost.
Debtors	Debtors are measured on initial recognition at settlement amount after any trade discounts or amount advanced by the charity. Subsequently, they are measured at the cash or other consideration expected to be received.

Section C - Notes to the accounts (continued)

Note 3 - Analysis of income

Analysis		Unrestricted funds	Restricted income funds	Endowment funds	Total funds	Prior period
					£	£
Donations and legacies:	Donations and gifts	29,086	-	-	29,086	22,045
	Grants	-	-	-	-	-
	Other	-	-	-	-	-
	Total	29,086	-	-	29,086	22,045
Charitable activities:	Academy funding	60,402	-	-	60,402	46,721
	Community coaching	17,965	-	-	17,965	7,881
	Player registrations and memberships	116,604	-	-	116,604	66,091
	Court hire	4,440	-	-	4,440	525
	Other	-	-	-	-	-
	Total	199,411	-	-	199,411	121,218
Other trading activities:	Fundraising income	67	-	-	67	101
	Merchandising sales	7,775	-	-	7,775	4,245
	Refreshments	287	-	-	287	4,321
	Other	-	-	-	-	-
	Total	8,129	-	-	8,129	8,667
TOTAL INCOME		236,626	-	-	236,626	151,930

Section C - Notes to the accounts (continued)
Note 4 - Analysis of expenditure

Analysis	This year				Last period			
	Unrestricted funds	Restricted income funds	Endowment funds	Total funds	Unrestricted funds	Restricted income funds	Endowment funds	Total funds
				£				£
Refreshments	248	-	-	248	2,399	-	-	2,399
Other trading activities	-	-	-	-	-	-	-	-
Total expenditure on raising funds	248	-	-	248	2,399	-	-	2,399
Expenditure on charitable activities:								
Staff costs (Note 5)	36,050	-	-	36,050	27,039	-	-	27,039
Coaching costs	38,668	-	-	38,668	28,582	-	-	28,582
Accommodation costs	15,000	-	-	15,000	13,000	-	-	13,000
Court hire	57,657	-	-	57,657	37,895	-	-	37,895
Fitness coaching	7,785	-	-	7,785	3,073	-	-	3,073
Kit and equipment	2,911	-	-	2,911	317	-	-	317
Match officials	17,236	-	-	17,236	8,104	-	-	8,104
Players and registration costs	64,055	-	-	64,055	31,880	-	-	31,880
Travel costs	2,373	-	-	2,373	2,428	-	-	2,428
Team entry and registration	2,890	-	-	2,890	1,617	-	-	1,617
Presentation evening	884	-	-	884	771	-	-	771
Total expenditure on charitable activities	245,509	-	-	245,509	154,706	-	-	154,706
Expenditure on support costs:								
Insurance	-	-	-	-	254	-	-	254
Administration costs	1,892	-	-	1,892	4,780	-	-	4,780
Bank and credit card charges	1,878	-	-	1,878	1,237	-	-	1,237
Governance costs	600	-	-	600	887	-	-	887
Total expenditure on support costs	4,370	-	-	4,370	6,958	-	-	6,958
TOTAL EXPENDITURE	250,127	-	-	250,127	164,063	-	-	164,063

Section C - Notes to the accounts (continued)**Note 4 - Details of certain items of expenditure****4.1 Fees for examination of the accounts**

Independent examiner's fees

Assurance services other than independent examination

Tax advisory fees

Other fees paid to the independent examiner

This year £	Last period £
600	600
-	-
-	-
-	-

Section C - Notes to the accounts (continued)

Note 5 - Paid employees

5.1 Staff Costs

	This year £	Last period £
Salaries and wages	35,000	26,251
Social security costs	-	-
Pension costs	1,050	788
Other employee benefits	-	-
Total staff costs	36,050	27,039

No employees received employee benefits (excluding employer pension costs) for the reporting period of more than £60,000.

11.2 Average head count in the year

The parts of the charity in which the employees work

	This year Number	Last period Number
Fundraising	-	-
Charitable Activities	1	1
Governance	-	-
Other	-	-
Total	1	1

Section C - Notes to the accounts (continued)

Note 6 - Tangible fixed assets

6.1 Cost

	Freehold land & buildings	Other land & buildings	Plant and motor vehicles	Fixtures, fittings and equipment	Total
	£	£	£	£	£
At the beginning of the year	-	-	-	750	750
Additions	-	-	-	-	-
Revaluations	-	-	-	-	-
Disposals	-	-	-	-	-
Transfers *	-	-	-	-	-
At end of the year	-	-	-	750	750

6.2 Depreciation

At beginning of the year	-	-	-	-	-
Disposals	-	-	-	-	-
Depreciation	-	-	-	-	-
Impairment	-	-	-	-	-
Transfers*	-	-	-	-	-
At end of the year	-	-	-	-	-

6.3 Net book value

Net book value at the beginning of the year	-	-	-	750	750
Net book value at the end of the year	-	-	-	750	750

Section C - Notes to the accounts (continued)**Note 7 - Debtors and prepayments****7.1 Analysis of debtors**

Trade debtors
Prepayments and accrued income
Other debtors
Total

This year	Last period
£	£
2,872	20,470
7,782	9,376
5,276	1,124
15,930	30,970

7.2 Analysis of debtors recoverable in more than 1 year (Included in debtors above)

Trade debtors
Prepayments and accrued income
Other debtors
Total

This year	Last period
£	£
-	-
-	-
-	-
-	-

Section C - Notes to the accounts (continued)**Note 8 - Creditors and accruals****8.1 Analysis of creditors**

Bank overdrafts

Accruals and deferred income

Taxation and social security

Amounts falling due within one year		Amounts falling due after more than one year	
This year £	Last period £	This year £	Last period £
1,055	3,017	-	-
1,200	600	-	-
500	574	-	-
Total 2,755	4,191	-	-

Section C - Notes to the accounts (continued)

Note 9 - Charity funds

9.1 Details of material funds held and movements during the current reporting year

Fund names	Type	Purpose and Restrictions	Fund balances brought forward £	Income £	Expenditure £	Transfers £	Gains and losses £	Fund balances carried forward £
C Wiggins Memorial Fund	Unrestricted	Designated fund	1,252	-	-	355	-	897
Community Coaching Fund	Unrestricted	Designated fund	1,742	-	-	-	-	1,742
General Funds	Unrestricted	General fund	24,807	238,626	250,127	355	-	11,661
Total Funds			27,801	238,626	250,127	-	-	14,300

Section C - Notes to the accounts (continued)

Note 9 - Charity funds (continued)

9.2 Details of material funds held and movements during the previous reporting period

Fund names	Type	Purpose and Restrictions	Fund balances brought forward £	Income £	Expenditure £	Transfers £	Gains and losses £	Fund balances carried forward £
C Wiggins Memorial Fund	Unrestricted	Designated fund	2,112	-	-	860	-	1,252
Community Coaching Fund	Unrestricted	Designated fund	1,742	-	-	-	-	1,742
General Funds	Unrestricted	General fund	30,080	151,930	164,063	860	-	24,807
Total Funds			30,934	151,930	164,063	-	-	27,801

Section C - Notes to the accounts (continued)

Note 10 - Transactions with trustees and related parties

10.1 Trustees' remuneration and benefits

None of the trustees have been paid any remuneration or received any other benefits from an employment with their charity or a related entity in this year or the prior period.

10.2 Trustees' expenses

No trustee expenses have been incurred in this year or the prior period.

10.3 Transaction(s) with related parties

There have been no related party transactions in this reporting year or the prior period.



Section A

Independent Examiner's Report

**Report to the trustees/
members of**

Charity Name
Derby Trailblazers Basketball Club

**On accounts for the year
ended**

31 August 2024

**Charity no
(if any)**

1186699

Set out on pages

1 to 14

I report to the trustees on my examination of the accounts of the above charity ("the Trust") for the year ended 31 August 2024.

**Responsibilities and
basis of report**

As the charity trustees of the Trust, you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ("the Act").

I report in respect of my examination of the Trust's accounts carried out under section 145 of the 2011 Act and in carrying out my examination, I have followed the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

**Independent
examiner's statement**

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination which gives me cause to believe that in, any material respect:

- accounting records were not kept in accordance with section 130 of the Act or
- the accounts do not accord with the accounting records

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in order to enable a proper understanding of the accounts to be reached.

Signed:

Date:

27/11/2024

Name:

Ryan Hudson

**Relevant professional
qualification(s) or body
(if any):**

ACCA

Address:

Newport House, Newport Road

Stafford

ST16 3RS

Section B**Disclosure**

Only complete if the examiner needs to highlight matters of concern (see CC32, Independent examination of charity accounts: directions and guidance for examiners).

Give here brief details of any items that the examiner wishes to disclose.

No disclosure required

DERBY TRAILBLAZERS BASKETBALL CLUB

England & Wales - Charity number 1186699

Accounts



**CHARITY COMMISSION
FOR ENGLAND AND WALES**

Trustees' Annual Report for the period

From: 1 November 2022 to 31 August 2023

Charity name: Derby Trailblazers Basketball Club

Charity registration number: 1186699

Objectives and Activities

	SORP reference	
Summary of the purposes of the charity as set out in its governing document	Para 1.17	The objects of the CIO are: To promote community participation in healthy recreation by providing facilities to participate in the sport of basketball and to gain qualifications and experience in basketball in all of the following roles; i) Player; ii) Referee; iii) Official; or iv) Coach. For the purposes of this clause "facilities" means land, buildings, equipment and organising sporting activities. The CIO promotes community participation in healthy recreation by (but not limited to); 1) providing facilities to participate in the sport of basketball; 2) provide experience in the roles of player, referee official and coach for the above sport; 3) helping individuals to gain qualifications in the sport.
Summary of the main activities in relation to those purposes for the public benefit, in particular, the activities, projects or services identified in the accounts.	Para 1.17 and 1.19	The Trustees of the charity are aware of the Charity Commission's guidance on public benefit and this now forms part of the Induction Pack for new Trustees. The Public Benefit provided by the Charity include: - the education of young people - advancing amateur sport - advancing health The beneficiaries are all members of the public and local community. Further details can be found in the activities undertaken to achieve objectives section of the Trustees report.
Statement confirming whether the trustees have had regard to the guidance issued by the Charity Commission on public benefit	Para 1.18	In setting objectives and planning for activities, the Trustees have given due consideration to general guidance published by the Charity Commission relating to public benefit, including the guidance 'Public benefit: running a charity (PB2)'.

Achievements and Performance

	SORP reference	
Summary of the main achievements of the charity, identifying the difference the charity's work has made to the circumstances of its beneficiaries and any wider benefits to society as a whole.	Para 1.20	We have shortened the financial period to now end on 31 August 2023. This now aligns the financial period with the start of the basketball season. Over the last financial period the club activities have returned to normal levels after the previous restrictions of the pandemic. The Trustees and members have continued to operate good lines of communication with players, volunteers, supports, stakeholders and the community to ensure that the interest and awareness of Basketball is promoted positively both locally and nationally. The club has seen growth in its junior programme and now supports 19 teams across all age and ability groups. In order to support the growth the club now uses 6 venues to provide training and game court time. The Trustees have continued to work with all stakeholders to maximise the opportunities for financial support to assist in the clubs growth during 2024.

Financial Review

Review of the charity's financial position at the end of the period	Para 1.21	At the end of the 2023 period the CIO had total assets of £31,992 (2022 - £43,810). The CIO had creditors due within one year of £4,191 (2022 - £3,876), resulting in net assets of £27,801 (2022 - £39,934). During the 2023 financial period (9 months) the charity received total income of £151,930 (2022 - £286,202). This came from a number of different sources. The CIO incurred expenditure of £164,063 (2022 - £258,629), resulting in a net deficit for the period of £12,133 (2022 - surplus of £27,573).
Statement explaining the policy for holding reserves stating why they are held	Para 1.22	The trustees have reviewed the CIO's needs for reserves in line with the guidance issued by the Charity Commission and are in the process of setting an appropriate reserves policy for the CIO. The trustees are therefore comfortable with the current level of reserves.
Amount of reserves held	Para 1.22	The CIO's funds at 31 August 2023 totalled £27,801, comprising all unrestricted funds.
Reasons for holding zero reserves	Para 1.22	Not applicable
Details of fund materially in deficit	Para 1.24	Not applicable
Explanation of any uncertainties about the	Para 1.23	After making appropriate enquiries, the Trustees have a reasonable expectation that the Charitable Incorporated Organisation

charity continuing as a going concern		has adequate resources to continue in operational existence for the foreseeable future. For this reason, they continue to adopt the going concern basis in preparing the financial statements.
---------------------------------------	--	--

Structure, Governance and Management

Description of charity's trusts:		
Type of governing document	Para 1.25	Derby Trailblazers Basketball Club is a registered charity, number 1186699, and is constituted under a Governing document.
How is the charity constituted?	Para 1.25	Derby Trailblazers Basketball Club is constituted as a Charitable Incorporated Organisation.
Trustee selection methods including details of any constitutional provisions e.g. election to post or name of any person or body entitled to appoint one or more trustees	Para 1.25	The management of the Charitable Incorporated Organisation is the responsibility of the Trustees who are elected and co-opted under the terms of the Governing document. New Trustees undergo a briefing on their legal obligations under charity law, the content of the constitution, the decision making processes, and recent financial performance of the CIO. The new Trustees also meet other Trustees. Trustees are encouraged to attend appropriate external training events where these will facilitate the undertaking of their role.

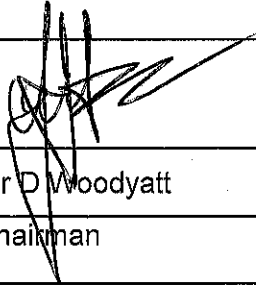
Reference and Administrative details

Charity name	Derby Trailblazers Basketball Club
Other name the charity uses	Not applicable
Registered charity number	1186699
Charity's principal address	7 Cooks Drive Castle Donington Derby Derbyshire DE74 2SW

Names of the charity trustees who manage the charity

	Trustee name	Office	Dates acted if not for whole year
1	Mrs D Woodyatt	Treasurer	
2	Mrs J Marriott		
3	Mr Martin Shaw	Secretary	
4	Mr D Woodyatt	Chairman	
5	Miss T Chambers-Harrison		Appointed after 31 August 2023
6	Mr J Marvill		Appointed after 31 August 2023
7	Mr J Norman		Appointed after 31 August 2023
8	Mr F O'Reilly		Appointed after 31 August 2023
9	Mr R Taylor		Appointed after 31 August 2023
10	Miss B Wheldon		Appointed after 31 August 2023

Declarations

Signature	
Full name	Mr D Woodyatt
Position	Chairman
Date of approval	30/09/2024



CHARITY COMMISSION
FOR ENGLAND AND WALES

DERBY TRAILBLAZERS BASKETBALL CLUB		Charity No (if any)	1186699
Annual accounts for the period			
Period start date	01/12/2022	To	Period end date 31/08/2023

Section A - Statement of financial activities

	Unrestricted funds £	Restricted income funds £	Endowment funds £	Total funds £	Prior year funds £
Incoming resources (Note 3)					
Income and endowments from:					
Donations and legacies	22,045	-	-	22,045	80,367
Charitable activities	121,218	-	-	121,218	192,291
Other trading activities	8,667	-	-	8,667	13,544
Other	-	-	-	-	-
Total	151,930	-	-	151,930	286,202
Resources expended (Note 4)					
Expenditure on:					
Raising funds	2,399	-	-	2,399	2,357
Charitable activities	154,706	-	-	154,706	247,582
Support costs	6,958	-	-	6,958	8,690
Other	-	-	-	-	-
Total	164,063	-	-	164,063	258,629
Net income/(expenditure) before investment gains/(losses)	- 12,133	-	-	- 12,133	27,573
Net gains/(losses) on investments	-	-	-	-	-
Net income/(expenditure)	- 12,133	-	-	- 12,133	27,573
Extraordinary items	-	-	-	-	-
Transfers between funds	-	-	-	-	-
Other recognised gains/(losses):					
Gains and losses on revaluation of fixed assets	-	-	-	-	-
Other gains/(losses)	-	-	-	-	-
Net movement in funds	- 12,133	-	-	- 12,133	27,573
Reconciliation of funds:					
Total funds brought forward	39,934	-	-	39,934	12,361
Total funds carried forward	27,801	-	-	27,801	39,934

Section B - Balance sheet

	Unrestricted funds £	Restricted income funds £	Endowment funds £	Total this year £	Total last year £
Fixed assets					
Tangible assets (Note 6)	750	-	-	750	-
	750	-	-	750	-
Current assets					
Debtors (Note 7)	30,970	-	-	30,970	32,922
Cash at bank and in hand	272	-	-	272	10,888
Total current assets	31,242	-	-	31,242	43,810
Creditors: amounts falling due within one year (Note 8)	4,191	-	-	4,191	3,876
Net current assets	27,051	-	-	27,051	39,934
Total assets less current liabilities	27,801	-	-	27,801	39,934
Creditors: amounts falling due after one year	-	-	-	-	-
Provisions for liabilities	-	-	-	-	-
Total net assets or liabilities	27,801	-	-	27,801	39,934
Funds of the Charity					
Unrestricted designated funds	3,854	-	-	3,854	3,854
General funds	23,947	-	-	23,947	36,080
Total funds (Note 9)	27,801	-	-	27,801	39,934

The financial statements were approved and authorised for issue by the Trustees and signed on their behalf by:

Signature	Full Name	Date of approval
	Mrs D Woodyatt	30/09/2024

Section C - Notes to the accounts

Note 1 - Basis of preparation

1.1 Basis of accounting

The accounts have been prepared in accordance with:

- the Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) issued on 1 January 2019
- the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102)
- and with the Charities Act 2011.

The charity constitutes a public benefit entity as defined by FRS 102.

1.2 Going concern

An explanation as to those factors that support the conclusion that the charity is a going concern;

After making appropriate enquiries, the Trustees have a reasonable expectation the Charitable Incorporated Organisation has adequate resources to continue in operational existence for the foreseeable future. For this reason, they continue to adopt the going concern basis in preparing the financial statements.

Disclosure of any uncertainties that make the going concern assumption doubtful;

Not applicable

Where accounts are not prepared on a going concern basis, please disclose this fact together with the basis on which the trustees prepared the accounts and the reason why the charity is not regarded as a going concern.

Not applicable

Section C - Notes to the accounts (continued)

Note 2 - Accounting policies

2.1 Income

Recognition of income	These are included in the Statement of Financial Activities (SoFA) when: - the charity becomes entitled to the resources; - it is more likely than not that the trustees will receive the resources; and - the monetary value can be measured with sufficient reliability.
Grants and donations	Grants and donations are only included in the SoFA when the general income recognition criteria are met.
Tax reclaims on donations and gifts	Gift Aid receivable is included in income when there is a valid declaration from the donor. Any Gift Aid amount recovered on a donation is considered to be part of that gift and is treated as an addition to the same fund as the initial donation unless the donor or the terms of the appeal have specified otherwise.
Income from membership subscriptions	Membership subscriptions which gives a member the right to buy services or other benefits are recognised as income earned from the provision of goods and services as income from charitable activities.

2.2 Expenditure and liabilities

Liability recognition	Liabilities are recognised where it is more likely than not that there is a legal or constructive obligation committing the charity to pay out resources and the amount of the obligation can be measured with reasonable certainty.
Governance and support costs	Support costs have been allocated between governance costs and other support. Governance costs comprise all costs involving public accountability of the charity and its compliance with regulation and good practice.
Deferred income	No material item of deferred income has been included in the accounts.
Creditors	The charity has creditors which are measured at settlement amounts less any trade discounts
Provisions for liabilities	A liability is measured on recognition at its historical cost and then subsequently measured at the best estimate of the amount required to settle the obligation at the reporting date
Basic financial instruments	The charity accounts for basic financial instruments on initial recognition at transaction value and subsequently measured at their settlement value.

2.3 Assets

Tangible fixed assets for use by charity	These are capitalised if they can be used for more than one year, and cost at least They are valued at cost.
Debtors	Debtors are measured on initial recognition at settlement amount after any trade discounts or amount advanced by the charity. Subsequently, they are measured at the cash or other consideration expected to be received.

Section C - Notes to the accounts (continued)

Note 3 - Analysis of income

Analysis		Unrestricted funds	Restricted income funds	Endowment funds	Total funds	Prior year
					£	£
Donations and gifts		22,045	-	-	22,045	29,055
Grants		-	-	-	-	51,312
Other		-	-	-	-	-
Total		22,045	-	-	22,045	80,367
Charitable activities:	Academy funding	46,721	-	-	46,721	89,823
	Community coaching	7,881	-	-	7,881	14,389
	Player registrations and memberships	66,091	-	-	66,091	86,055
	Court hire	525	-	-	525	2,024
	Other	-	-	-	-	-
	Total	121,218	-	-	121,218	192,291
Other trading activities:	Fundraising income	101	-	-	101	128
	Merchandising sales	4,245	-	-	4,245	8,187
	Refreshments	4,321	-	-	4,321	5,229
	Other	-	-	-	-	-
	Total	8,667	-	-	8,667	13,544
TOTAL INCOME		151,930	-	-	151,930	286,202

Section C - Notes to the accounts (continued)

Note 4 - Analysis of expenditure

Analysis	This period				Last year			
	Unrestricted funds	Restricted Income funds	Endowment funds	Total funds	Unrestricted funds	Restricted Income funds	Endowment funds	Total funds
	£				£			
Refreshments	2,399	-	-	2,399	2,357	-	-	2,357
Other trading activities	-	-	-	-	-	-	-	-
Total expenditure on raising funds	2,399	-	-	2,399	2,357	-	-	2,357
Expenditure on charitable activities:								
Staff costs (Note 5)	27,039	-	-	27,039	34,333	-	-	34,333
Coaching costs	28,582	-	-	28,582	31,744	-	-	31,744
Accommodation costs	13,000	-	-	13,000	14,625	-	-	14,625
Court hire	37,895	-	-	37,895	55,953	-	-	55,953
Fitness coaching	3,073	-	-	3,073	6,038	-	-	6,038
Kit and equipment	317	-	-	317	1,800	-	-	1,800
Match officials	8,104	-	-	8,104	14,694	-	-	14,694
Players and registration costs	31,880	-	-	31,880	39,605	-	-	39,605
Travel costs	2,428	-	-	2,428	2,504	-	-	2,504
Team entry and registration	1,617	-	-	1,617	7,368	-	-	7,368
Presentation evening	771	-	-	771	614	-	-	614
Erasmus project	-	-	-	-	38,304	-	-	38,304
Total expenditure on charitable activities	154,706	-	-	154,706	247,582	-	-	247,582
Expenditure on support costs:								
Insurance	254	-	-	254	251	-	-	251
Administration costs	4,780	-	-	4,780	4,736	-	-	4,736
Bank and credit card charges	1,237	-	-	1,237	893	-	-	893
Governance costs	687	-	-	687	2,810	-	-	2,810
Total expenditure on support costs	6,958	-	-	6,958	8,690	-	-	8,690
TOTAL EXPENDITURE	164,063	-	-	164,063	258,629	-	-	258,629

Section C - Notes to the accounts (continued)

Note 4 - Details of certain items of expenditure

4.1 Fees for examination of the accounts

Independent examiner's fees

Assurance services other than independent examination

Tax advisory fees

Other fees paid to the independent examiner

This period £	Last year £
600	890
-	-
-	-
-	-

Section C - Notes to the accounts (continued)

Note 5 - Paid employees

5.1 Staff Costs

	This year £	Last year £
Salaries and wages	26,251	33,333
Social security costs	-	-
Pension costs	788	1,000
Other employee benefits	-	-
Total staff costs	27,039	34,333

No employees received employee benefits (excluding employer pension costs) for the reporting period of more than £60,000.

11.2 Average head count in the year

The parts of the charity in which the employees work

	This year Number	Last year Number
Fundraising	-	-
Charitable Activities	1	1
Governance	-	-
Other	-	-
Total	1	1

Section C - Notes to the accounts (continued)

Note 6 - Tangible fixed assets

6.1 Cost

	Freehold land & buildings £	Other land & buildings £	Plant and motor vehicles £	Fixtures, fittings and equipment £	Total £
At the beginning of the period	-	-	-	-	-
Additions	-	-	-	750	750
Revaluations	-	-	-	-	-
Disposals	-	-	-	-	-
Transfers *	-	-	-	-	-
At end of the period	-	-	-	750	750

6.2 Depreciation

At beginning of the period	-	-	-	-	-
Disposals	-	-	-	-	-
Depreciation	-	-	-	-	-
Impairment	-	-	-	-	-
Transfers*	-	-	-	-	-
At end of the period	-	-	-	-	-

6.3 Net book value

Net book value at the beginning of the period	-	-	-	-	-
Net book value at the end of the period	-	-	-	750	750

Section C - Notes to the accounts (continued)

Note 7 - Debtors and prepayments

7.1 Analysis of debtors

Trade debtors
Prepayments and accrued income
Other debtors
Total

This period £	Last year £
20,470	5,193
9,376	27,729
1,124	-
30,970	32,922

7.2 Analysis of debtors recoverable in more than 1 year (Included in debtors above)

Trade debtors
Prepayments and accrued income
Other debtors
Total

This period £	Last year £
-	-
-	-
-	-
-	-

Section C - Notes to the accounts (continued)**Note 8 - Creditors and accruals****8.1 Analysis of creditors**

Bank loans and overdrafts

Accruals and deferred income

Taxation and social security

Amounts falling due within one year		Amounts falling due after more than one year	
This period £	Last year £	This period £	Last year £
3,017	-	-	-
600	3,301	-	-
574	575	-	-
Total	4,191	-	-

Section C - Notes to the accounts (continued)**Note 9 - Charity funds****9.1 Details of material funds held and movements during the current reporting period**

Fund names	Type	Purpose and Restrictions	Fund balances brought forward £	Income £	Expenditure £	Transfers £	Gains and losses £	Fund balances carried forward £
C Wiggins Memorial Fund	Unrestricted	Designated fund	2,112	-	-	860	-	1,252
Community Coaching Fund	Unrestricted	Designated fund	1,742	-	-	-	-	1,742
General Funds	Unrestricted	General fund	36,080	151,930	164,063	860	-	24,807
Total Funds			39,934	151,930	164,063	-	-	27,801

Section C - Notes to the accounts (continued)**Note 9 - Charity funds (continued)****9.2 Details of material funds held and movements during the previous reporting year**

Fund names	Type	Purpose and Restrictions	Fund balances brought forward £	Income £	Expenditure £	Transfers £	Gains and losses £	Fund balances carried forward £
C Wiggins Memorial Fund	Unrestricted	Designated fund	2,112	-	-	-	-	2,112
Community Coaching Fund	Unrestricted	Designated fund	1,742	-	-	-	-	1,742
General Funds	Unrestricted	General fund	8,507	232,890	- 220,325	15,008	-	36,080
Erasmus Fund	Restricted	Restricted fund	-	53,312	- 38,304	- 15,008	-	-
Total Funds			12,361	286,202	- 258,629	-	-	39,934

Section C - Notes to the accounts (continued)

Note 10 - Transactions with trustees and related parties

10.1 Trustees' remuneration and benefits

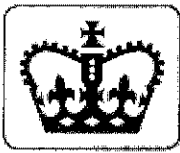
None of the trustees have been paid any remuneration or received any other benefits from an employment with their charity or a related entity in this period or the prior year.

10.2 Trustees' expenses

No trustee expenses have been incurred in this period or the prior year.

10.3 Transaction(s) with related parties

There have been no related party transactions in this reporting period or the prior year.



Section A

Independent Examiner's Report

**Report to the trustees/
members of**

Charity Name
Derby Trailblazers Basketball Club

**On accounts for the
period ended**

31 August 2023

**Charity no
(if any)**

1186699

Set out on pages

1 to 14

I report to the trustees on my examination of the accounts of the above charity ("the Trust") for the period ended 31 August 2023.

**Responsibilities and
basis of report**

As the charity trustees of the Trust, you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ("the Act").

I report in respect of my examination of the Trust's accounts carried out under section 145 of the 2011 Act and in carrying out my examination, I have followed the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

**Independent
examiner's statement**

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination which gives me cause to believe that in, any material respect:

- accounting records were not kept in accordance with section 130 of the Act or
- the accounts do not accord with the accounting records

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in order to enable a proper understanding of the accounts to be reached.

Signed:

Date: 01/10/2024

Name:

Ryan Hudson

**Relevant professional
qualification(s) or body
(if any):**

ACCA

Address:

Newport House, Newport Road
Stafford
ST16 3RS

Only complete if the examiner needs to highlight matters of concern (see CC32, Independent examination of charity accounts: directions and guidance for examiners).

Give here brief details of any items that the examiner wishes to disclose.

No disclosure required

DERBY TRAILBLAZERS BASKETBALL CLUB

England & Wales - Charity number 1186699

Accounts

Derby Trailblazers Basketball Club

Trustees' report and financial statements

For the year ended 30 November 2022



Derby Trailblazers Basketball Club

Contents

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Reference and administrative details of the Charitable Incorporated Organisation, its Trustees and advisers	1
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Independent examiner's report	6 - 7
Statement of financial activities	8
Balance sheet	9
Notes to the financial statements	10 - 21

Derby Trailblazers Basketball Club

Reference and administrative details of the Charitable Incorporated Organisation, its Trustees and Advisers For the year ended 30 November 2022

Trustees	Mrs D Woodyatt Mrs J Marriott Mr M Shaw Mr D Woodyatt
Charity registered number	1186699
Principal office	7 Cooks Drive Castle Donington Derby Derbyshire DE74 2SW
Accountants	Dains Audit Limited 15 Colmore Row Birmingham B3 2BH

Derby Trailblazers Basketball Club

Trustees' report For the year ended 30 November 2022

The Trustees present their annual report together with the financial statements of the Charitable Incorporated Organisation for the year 1 December 2021 to 30 November 2022.

Objectives and activities

a. Policies and objectives

The objects of the CIO are:

To promote community participation in healthy recreation by providing facilities to participate in the sport of basketball and to gain qualifications and experience in basketball in all of the following roles;

- i) Player;
- ii) Referee;
- iii) Official; or
- iv) Coach.

For the purposes of this clause "facilities" means land, buildings, equipment and organising sporting activities.

In setting objectives and planning for activities, the Trustees have given due consideration to general guidance published by the Charity Commission relating to public benefit, including the guidance 'Public benefit: running a charity (PB2)'.

b. Activities undertaken to achieve objectives

The CIO promotes community participation in healthy recreation by (but not limited to);

- 1) providing facilities to participate in the sport of basketball;
- 2) provide experience in the roles of player, referee official and coach for the above sport;
- 3) helping individuals to gain qualifications in the sport.

c. Main activities undertaken to further the Charitable Incorporated Organisation's purposes for the public benefit

The Trustees of the charity are aware of the Charity Commission's guidance on public benefit and this now forms part of the Induction Pack for new Trustees.

The Public Benefit provided by the Charity include:

- the education of young people
- advancing amateur sport
- advancing health

The beneficiaries are all members of the public and local community. Further details can be found in the activities undertaken to achieve objectives section of the Trustees report.

Derby Trailblazers Basketball Club

Trustees' report (continued) For the year ended 30 November 2022

Achievements and performance

a. Review of activities

Over the last financial year the club activities have returned to normal levels after the restrictions of the pandemic, this is reflected in the increase of income from all sources.

The Trustees and members have continued to operate good lines of communication with players, volunteers, supports, stakeholders and the community to ensure that the interest and awareness of Basketball is promoted positively locally and nationally.

The club has seen growth in its junior programme and now supports 19 teams across all age and ability groups. In order to support the growth the club now uses six venues to provide training and game court time.

The Trustees have continued to work with all stakeholders to maximise the opportunities for financial support to assist in the clubs growth during 2022.

Financial review

a. Overview

At the end of 2022 the CIO had assets of £39,934 (2021 - £12,361). This was made up of £10,888 (2021 - £37,868) cash at bank in hand and £32,922 (2021 - £18,105) in debtors. The CIO had creditors due within one year of £3,876 (2021 - £43,612), resulting in net assets of £39,934 (2021 - £12,361).

During the 2022 financial year the charity received total income of £286,202 (2021 - £148,671). This came from a number of different sources. The CIO incurred expenditure of £258,629 (2021 - £156,715), resulting in a net surplus for the year of £27,573 (deficit of £8,044).

b. Going concern

After making appropriate enquiries, the Trustees have a reasonable expectation that the Charitable Incorporated Organisation has adequate resources to continue in operational existence for the foreseeable future. For this reason, they continue to adopt the going concern basis in preparing the financial statements. Further details regarding the adoption of the going concern basis can be found in the accounting policies.

c. Reserves policy

The CIO's funds at 30 November 2022 totalled £39,934, comprising all unrestricted funds. Available free reserves at 31 December 2022 totalled £36,080.

The trustees have reviewed the CIO's needs for reserves in line with the guidance issued by the Charity Commission and are in the process of setting an appropriate reserves policy for the CIO. The trustees are therefore comfortable with the current level of reserves.

Derby Trailblazers Basketball Club

Trustees' report (continued) For the year ended 30 November 2022

d. Principal risks and uncertainties

Cashflow risk

The CIO's activities expose it primarily to the financial risks of changes in interest rates.

Credit risk

The CIO's principal financial assets are bank balances and cash and trade and other debtors. The CIO's credit risk is primarily attributable to its trade debtors. The amounts presented in the balance sheet are net of allowances for doubtful receivables. An allowance for impairment is made where there is an identified loss event which, based on previous experience, is evidence of a reduction in the recoverability of the cash flows.

The credit risk on liquid funds is limited because the counterparties are banks with high credit-ratings assigned by international credit-rating agencies.

The CIO has no significant concentration of credit risk, with exposure spread over a large number of counterparties and customers.

Liquidity risk

In order to maintain liquidity to ensure that sufficient funds are available for ongoing operations and future developments, the CIO uses a mixture of long-term bank accounts and investments.

Further details regarding liquidity risk can be found in the statement of accounting policies in the financial statements.

Structure, governance and management

a. Constitution

Derby Trailblazers Basketball Club is a registered charity, number 1186699, and is constituted under a Governing document.

b. Methods of appointment or election of Trustees

The management of the Charitable Incorporated Organisation is the responsibility of the Trustees who are elected and co-opted under the terms of the Governing document.

c. Organisational structure and decision-making policies

Details of the Charity, its trustees and advisers for the year ended 31 December 2021 can be found on page 1.

d. Policies adopted for the induction and training of Trustees

New Trustees undergo a briefing on their legal obligations under charity law, the content of the constitution, the decision making processes, and recent financial performance of the CIO. The new Trustees also meet other Trustees. Trustees are encouraged to attend appropriate external training events where these will facilitate the undertaking of their role.

e. Financial risk management

The Trustees have assessed the major risks to which the Charitable Incorporated Organisation is exposed, in particular those related to the operations and finances of the Charitable Incorporated Organisation, and are satisfied that systems and procedures are in place to mitigate exposure to the major risks.

Derby Trailblazers Basketball Club

Trustees' report (continued) For the year ended 30 November 2022

Plans for future periods

The CIO aims to continue to grow and develop the club to meet the needs of Basketball within Derby. It strives to obtain high standards across all competitive leagues and drive forward with the vision of the club.

Members' liability

The Members of the Charitable Incorporated Organisation guarantee to contribute an amount not exceeding £1 to the assets of the Charitable Incorporated Organisation in the event of winding up.

Statement of Trustees' responsibilities

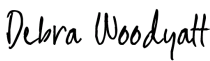
The Trustees are responsible for preparing the Trustees' report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

The law applicable to charities in England & Wales requires the Trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the Charitable Incorporated Organisation and of its incoming resources and application of resources, including its 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 of the Charities SORP (FRS 102);
- make judgments and accounting estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards (FRS 102) have been followed, subject to any material departures disclosed and explained in the financial statements;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the Charitable Incorporated Organisation will continue in business.

The Trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the Charitable Incorporated Organisation's transactions and disclose with reasonable accuracy at any time the financial position of the Charitable Incorporated Organisation and enable them to ensure that the financial statements comply with the Charities Act 2011, the Charity (Accounts and Reports) Regulations 2008 and the provisions of the Governing document. They are also responsible for safeguarding the assets of the Charitable Incorporated Organisation and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Approved by order of the members of the board of Trustees and signed on their behalf by:

DocuSigned by:

 13EFDFD16BDF497...
Mrs D Woodyatt
 Trustee
 Date: 01-Jun-23 | 9:40 AM BST

Derby Trailblazers Basketball Club

Independent examiner's report For the year ended 30 November 2022

Independent examiner's report to the Trustees of Derby Trailblazers Basketball Club ('the Charitable Incorporated Organisation')

I report to the charity Trustees on my examination of the accounts of the Charitable Incorporated Organisation for the year ended 30 November 2022.

Responsibilities and basis of report

As the Trustees of the Charitable Incorporated Organisation you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the 2011 Act').

I report in respect of my examination of the Charitable Incorporated Organisation's accounts carried out under section 145 of the 2011 Act and in carrying out my examination I have followed the applicable Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

Independent examiner's statement

Since the Charitable Incorporated Organisation's gross income exceeded £250,000 your examiner must be a member of a body listed in section 145 of the 2011 Act. I confirm that I am qualified to undertake the examination because I am a member of the Institute of Chartered Accountants in England & Wales, which is one of the listed bodies.

Your attention is drawn to the fact that the Charitable Incorporated Organisation has prepared the accounts in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) in preference to the Accounting and Reporting by Charities: Statement of Recommended Practice issued on 1 April 2005 which is referred to in the extant regulations but has been withdrawn.

I understand that this has been done in order for the accounts to provide a true and fair view in accordance with the Generally Accepted Accounting Practice effective for reporting periods beginning on or after 1 January 2015.

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 that in any material respect:

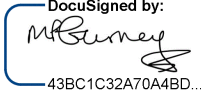
1. accounting records were not kept in respect of the Charitable Incorporated Organisation as required by section 130 of the 2011 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a 'true and fair' view which is not a matter considered as part of an independent examination.

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

Derby Trailblazers Basketball Club

Independent examiner's report (continued) For the year ended 30 November 2022

This report is made solely to the Charitable Incorporated Organisation's Trustees, as a body, in accordance with Part 4 of the Charities (Accounts and Reports) Regulations 2008. My work has been undertaken so that I might state to the Charitable Incorporated Organisation's Trustees those matters I am required to state to them in an Independent examiner's report and for no other purpose. To the fullest extent permitted by law, I do not accept or assume responsibility to anyone other than the Charitable Incorporated Organisation and the Charitable Incorporated Organisation's Trustees as a body, for my work or for this report.

Signed: 43BC1C32A70A4BD...

Mark Gurney FCCA

Dated: 01-Jun-23 | 9:49 AM BST

Dains Audit Limited

Birmingham

Derby Trailblazers Basketball Club**Statement of financial activities
For the year ended 30 November 2022**

	Note	Restricted funds 2022 £	Unrestricted funds 2022 £	Total funds 2022 £	Total funds 2021 £
Income from:					
Donations and legacies	3	53,312	27,055	80,367	5,775
Charitable activities	4	-	192,291	192,291	104,123
Other trading activities	5	-	13,544	13,544	5,776
Other income	6	-	-	-	32,997
Total income		53,312	232,890	286,202	148,671
Expenditure on:					
Raising funds		-	2,357	2,357	740
Charitable activities	7	38,304	217,968	256,272	155,975
Total expenditure		38,304	220,325	258,629	156,715
Net income/(expenditure)		15,008	12,565	27,573	(8,044)
Transfers between funds	14	(15,008)	15,008	-	-
Net movement in funds		-	27,573	27,573	(8,044)
Reconciliation of funds:					
Total funds brought forward	14	-	12,361	12,361	20,405
Net movement in funds		-	27,573	27,573	(8,044)
Total funds carried forward	14	-	39,934	39,934	12,361

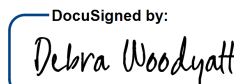
The notes on pages 10 to 21 form part of these financial statements.

Derby Trailblazers Basketball Club
Registered number: 1186699

Balance sheet
As at 30 November 2022

	Note	2022 £	2021 £
Current assets			
Debtors	12	32,922	18,105
Cash at bank and in hand		10,888	37,868
		<u>43,810</u>	<u>55,973</u>
Creditors: amounts falling due within one year	13	(3,876)	(43,612)
Net current assets		<u>39,934</u>	<u>12,361</u>
Total net assets		<u><u>39,934</u></u>	<u><u>12,361</u></u>
Charity funds			
Unrestricted funds	14	39,934	12,361
Total funds		<u><u>39,934</u></u>	<u><u>12,361</u></u>

The financial statements were approved and authorised for issue by the Trustees and signed on their behalf by:

DocuSigned by:

 13EED46BDE497
Mrs D Woodyatt
 Trustee
 Date: 01-Jun-23 | 9:40 AM BST

The notes on pages 10 to 21 form part of these financial statements.

Derby Trailblazers Basketball Club**Notes to the financial statements
For the year ended 30 November 2022**

1. General information

Derby Trailblazers Basketball Club is a Charitable Incorporated Organisation (CIO) registered with the Charity Commission in England & Wales under the number 1186699. The principal office address and registered number is given in the reference and administrative details and the principal objectives of the CIO are set out in the Trustees' Report.

2. Accounting policies**2.1 Basis of preparation of financial statements**

The financial statements have been prepared in accordance with the Charities SORP (FRS 102) - Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Charities Act 2011.

The financial statements have been prepared to give a 'true and fair' view and have departed from the Charities (Accounts and Reports) Regulations 2008 only to the extent required to provide a 'true and fair' view. This departure has involved following the Charities SORP (FRS 102) published in October 2019 rather than the Accounting and Reporting by Charities: Statement of Recommended Practice effective from 1 April 2005 which has since been withdrawn.

Derby Trailblazers Basketball Club meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy.

2.2 Going concern

After making appropriate enquiries, the Trustees have a reasonable expectation that the Charitable Incorporated Organisation has adequate resources to continue in operational existence for the foreseeable future. For this reason, they continue to adopt the going concern basis in preparing the financial statements. Further details regarding the adoption of the going concern basis can be found in the accounting policies.

Derby Trailblazers Basketball Club**Notes to the financial statements
For the year ended 30 November 2022**

2. Accounting policies (continued)**2.3 Income**

All income is recognised once the Charitable Incorporated Organisation has entitlement to the income, it is probable that the income will be received and the amount of income receivable can be measured reliably.

The recognition of income from legacies is dependent on establishing entitlement, the probability of receipt and the ability to estimate with sufficient accuracy the amount receivable. Evidence of entitlement to a legacy exists when the Charitable Incorporated Organisation has sufficient evidence that a gift has been left to them (through knowledge of the existence of a valid will and the death of the benefactor) and the executor is satisfied that the property in question will not be required to satisfy claims in the estate. Receipt of a legacy must be recognised when it is probable that it will be received and the fair value of the amount receivable, which will generally be the expected cash amount to be distributed to the Charitable Incorporated Organisation, can be reliably measured.

Grants are included in the Statement of financial activities on a receivable basis. The balance of income received for specific purposes but not expended during the period is shown in the relevant funds on the Balance sheet. Where income is received in advance of entitlement of receipt, its recognition is deferred and included in creditors as deferred income. Where entitlement occurs before income is received, the income is accrued.

Gifts in kind donated for distribution are included at valuation and recognised as income when they are distributed to the projects. Gifts donated for resale are included as income when they are sold.

Income tax recoverable in relation to investment income is recognised at the time the investment income is receivable.

Other income is recognised in the period in which it is receivable and to the extent the goods have been provided or on completion of the service.

2.4 Expenditure

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is classified by activity. The costs of each activity are made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned between those activities on a basis consistent with the use of resources. Central staff costs are allocated on the basis of time spent, and depreciation charges allocated on the portion of the asset's use.

Expenditure on raising funds includes all expenditure incurred by the Charitable Incorporated Organisation to raise funds for its charitable purposes and includes costs of all fundraising activities events and non-charitable trading.

Expenditure on charitable activities is incurred on directly undertaking the activities which further the Charitable Incorporated Organisation's objectives, as well as any associated support costs.

All expenditure is inclusive of irrecoverable VAT.

Derby Trailblazers Basketball Club**Notes to the financial statements
For the year ended 30 November 2022**

2. Accounting policies (continued)**2.5 Government grants**

Government grants relating to tangible fixed assets are treated as deferred income and released to the Statement of financial activities over the expected useful lives of the assets concerned. Other grants are credited to the Statement of financial activities as the related expenditure is incurred.

2.6 Taxation

The Charitable Incorporated Organisation is considered to pass the tests set out in Paragraph 1 Schedule 6 of the Finance Act 2010 and therefore it meets the definition of a charitable company for UK corporation tax purposes. Accordingly, the Charitable Incorporated Organisation is potentially exempt from taxation in respect of income or capital gains received within categories covered by Chapter 3 Part 11 of the Corporation Tax Act 2010 or Section 256 of the Taxation of Chargeable Gains Act 1992, to the extent that such income or gains are applied exclusively to charitable purposes.

2.7 Debtors

Trade and other debtors are recognised at the settlement amount after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

2.8 Cash at bank and in hand

Cash at bank and in hand includes cash and short-term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

2.9 Liabilities and provisions

Liabilities are recognised when there is an obligation at the Balance sheet date as a result of a past event, it is probable that a transfer of economic benefit will be required in settlement, and the amount of the settlement can be estimated reliably.

Liabilities are recognised at the amount that the Charitable Incorporated Organisation anticipates it will pay to settle the debt or the amount it has received as advanced payments for the goods or services it must provide.

2.10 Financial instruments

The Charitable Incorporated Organisation only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value with the exception of bank loans which are subsequently measured at amortised cost using the effective interest method.

2.11 Pensions

The Charitable Incorporated Organisation operates a defined contribution pension scheme and the pension charge represents the amounts payable by the Charitable Incorporated Organisation to the fund in respect of the year.

Derby Trailblazers Basketball Club**Notes to the financial statements
For the year ended 30 November 2022****2. Accounting policies (continued)****2.12 Fund accounting**

General funds are unrestricted funds which are available for use at the discretion of the Trustees in furtherance of the general objectives of the Charitable Incorporated Organisation and which have not been designated for other purposes.

Designated funds comprise unrestricted funds that have been set aside by the Trustees for particular purposes. The aim and use of each designated fund is set out in the notes to the financial statements.

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by donors or which have been raised by the Charitable Incorporated Organisation for particular purposes. The costs of raising and administering such funds are charged against the specific fund. The aim and use of each restricted fund is set out in the notes to the financial statements.

3. Income from donations and legacies

	Restricted funds 2022 £	Unrestricted funds 2022 £	Total funds 2022 £
Donations	2,000	27,055	29,055
Grants	51,312	-	51,312
	<u>53,312</u>	<u>27,055</u>	<u>80,367</u>

	Unrestricted funds 2021 £	Total funds 2021 £
Donations	5,775	5,775
	<u>5,775</u>	<u>5,775</u>

Derby Trailblazers Basketball Club**Notes to the financial statements
For the year ended 30 November 2022****4. Income from charitable activities**

	Unrestricted funds 2022 £	Total funds 2022 £	Total funds 2021 £
Academy funding	89,823	89,823	55,218
Community coaching	14,389	14,389	9,009
Player registrations and subscriptions	86,055	86,055	39,388
Court hire	2,024	2,024	508
	<u>192,291</u>	<u>192,291</u>	<u>104,123</u>

5. Income from other trading activities**Income from fundraising events**

	Unrestricted funds 2022 £	Total funds 2022 £	Total funds 2021 £
Fundraising income	128	128	215
Merchandising sales	8,187	8,187	4,421
Refreshments	5,229	5,229	1,140
	<u>13,544</u>	<u>13,544</u>	<u>5,776</u>

6. Other incoming resources

	Total funds 2022 £	Total funds 2021 £
Coronavirus Job Retention Scheme	-	7,000
Other Covid-19 grants	-	25,997
	<u>-</u>	<u>32,997</u>

The CIO was previously eligible to claim from Government support schemes in response to the Covid-19 pandemic.

Derby Trailblazers Basketball Club**Notes to the financial statements
For the year ended 30 November 2022****7. Analysis of expenditure on charitable activities****Summary by fund type**

	Restricted funds 2022 £	Unrestricted funds 2022 £	Total 2022 £
Operation of Basketball Club	38,304	217,968	256,272

	Unrestricted funds 2021 £	Total 2021 £
Operation of Basketball Club	155,975	155,975

8. Analysis of expenditure by activities

	Activities undertaken directly 2022 £	Support costs 2022 £	Total funds 2022 £
Operation of Basketball Club	247,582	8,690	256,272

	Activities undertaken directly 2021 £	Support costs 2021 £	Total funds 2021 £
Operation of Basketball Club	153,067	2,908	155,975

Derby Trailblazers Basketball Club**Notes to the financial statements
For the year ended 30 November 2022****8. Analysis of expenditure by activities (continued)****Analysis of direct costs**

	Total funds 2022 £	Total funds 2021 £
Staff costs	34,333	30,900
Coaching costs	31,744	23,240
Accommodation costs	14,625	9,375
Court hire	55,953	34,557
Fitness coaching	6,038	7,845
Kit and equipment	1,800	877
Match officials	14,694	8,983
Players and registration costs	39,605	32,339
Travel costs	2,504	3,007
Team entry and registration	7,368	1,843
Covid-19 related costs	-	101
Presentation evening	614	-
Erasmus project	38,304	-
	247,582	153,067

Analysis of support costs

	Total funds 2022 £	Total funds 2021 £
Insurance	251	249
Administration costs	4,736	643
Bank and credit card charges	893	441
Governance costs	2,810	1,575
	8,690	2,908

Derby Trailblazers Basketball Club**Notes to the financial statements
For the year ended 30 November 2022****9. Independent examiner's remuneration**

	2022 £	2021 £
Fees payable to the Charitable Incorporated Organisation's independent examiner for the independent examination of the annual accounts	890	810
	<u><u>890</u></u>	<u><u>810</u></u>

10. Staff costs

	2022 £	2021 £
Wages and salaries	33,333	30,000
Pension costs	1,000	900
	<u><u>34,333</u></u>	<u><u>30,900</u></u>

The average number of persons employed by the Charitable Incorporated Organisation during the year was as follows:

	2022 No.	2021 No.
Professional staff	1	1
	<u><u>1</u></u>	<u><u>1</u></u>

No employee received remuneration amounting to more than £60,000 in either year.

11. Trustees' remuneration and expenses

During the year, no Trustees received any remuneration or other benefits (2021 - £NIL).

During the year ended 30 November 2022, no Trustee expenses have been incurred (2021 - £NIL).

Derby Trailblazers Basketball Club**Notes to the financial statements
For the year ended 30 November 2022****12. Debtors**

	2022 £	2021 £
Trade debtors	5,193	500
Prepayments and accrued income	27,729	17,605
	32,922	18,105

13. Creditors: Amounts falling due within one year

	2022 £	2021 £
Other taxation and social security	575	475
Other creditors	-	114
Accruals and deferred income	3,301	43,023
	3,876	43,612

	2022 £	2021 £
Deferred income at 1 December 2021	36,019	-
Resources deferred during the year	-	36,019
Amounts released from previous periods	(36,019)	-
	-	36,019

Derby Trailblazers Basketball Club**Notes to the financial statements
For the year ended 30 November 2022****14. Statement of funds****Statement of funds - current year**

	Balance at 1 December 2021 £	Income £	Expenditure £	Transfers in/(out) £	Balance at 30 November 2022 £
Unrestricted funds					
Designated funds					
C Wiggins Memorial fund	2,112	-	-	-	2,112
Community Coaching fund	1,742	-	-	-	1,742
	<u>3,854</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>3,854</u>
General funds					
General funds	8,507	232,890	(220,325)	15,008	36,080
	<u>12,361</u>	<u>232,890</u>	<u>(220,325)</u>	<u>15,008</u>	<u>39,934</u>
Total Unrestricted funds	<u>12,361</u>	<u>232,890</u>	<u>(220,325)</u>	<u>15,008</u>	<u>39,934</u>
Restricted funds					
Erasmus fund	-	53,312	(38,304)	(15,008)	-
	<u>-</u>	<u>53,312</u>	<u>(38,304)</u>	<u>(15,008)</u>	<u>-</u>
Total of funds	<u>12,361</u>	<u>286,202</u>	<u>(258,629)</u>	<u>-</u>	<u>39,934</u>

Designated funds

The C Wiggins memorial fund represents a ringfenced hardship fund and the Community Coaching fund represents monies set aside by the Trustees for coaching activities in the wider community.

Restricted funds

The Erasmus fund represents grant monies received for the European Basketball Academy project.

Derby Trailblazers Basketball Club**Notes to the financial statements
For the year ended 30 November 2022****14. Statement of funds (continued)****Statement of funds - prior year**

	Balance at 1 December 2020 £	Income £	Expenditure £	Transfers in/(out) £	Balance at 30 November 2021 £
Unrestricted funds					
Designated funds					
C Wiggins Memorial fund	-	-	-	2,112	2,112
Community Coaching fund	-	-	-	1,742	1,742
	<u>-</u>	<u>-</u>	<u>-</u>	<u>3,854</u>	<u>3,854</u>
General funds					
General funds	20,405	148,671	(156,715)	(3,854)	8,507
	<u>20,405</u>	<u>148,671</u>	<u>(156,715)</u>	<u>-</u>	<u>12,361</u>
Total Unrestricted funds	<u>20,405</u>	<u>148,671</u>	<u>(156,715)</u>	<u>-</u>	<u>12,361</u>

15. Analysis of net assets between funds**Analysis of net assets between funds - current year**

	Unrestricted funds 2022 £	Total funds 2022 £
Current assets	43,810	43,810
Creditors due within one year	(3,876)	(3,876)
Total	<u>39,934</u>	<u>39,934</u>

Derby Trailblazers Basketball Club**Notes to the financial statements
For the year ended 30 November 2022****15. Analysis of net assets between funds (continued)****Analysis of net assets between funds - prior year**

	Unrestricted funds 2021 £	Total funds 2021 £
Current assets	55,973	55,973
Creditors due within one year	(43,612)	(43,612)
Total	<u>12,361</u>	<u>12,361</u>

16. Pension commitments

The CIO operates a defined contribution pension scheme. The assets of the scheme are held separately from those of the group in an independently administered fund. The pension cost charge represents contributions payable by the CIO to the fund and amounted to £1,000 (2021 - £900). There were no amounts outstanding to the fund at the balance sheet date.

17. Related party transactions

The Charitable Incorporated Organisation has not entered into any related party transaction during the year, nor are there any outstanding balances owing between related parties and the Charitable Incorporated Organisation at 30 November 2022.

DERBY TRAILBLAZERS BASKETBALL CLUB

England & Wales - Charity number 1186699

Accounts

Derby Trailblazers Basketball Club

Trustees' Report and Financial Statements

For the year ended 30 November 2021



Derby Trailblazers Basketball Club

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Derby Trailblazers Basketball Club

Reference and Administrative Details of the Charitable Incorporated Organisation, its Trustees and Advisers For the year ended 30 November 2021

Trustees	Mrs D Woodyatt Mrs J Marriott Mr M Shaw Mr D Woodyatt
Charity registered number	1186699
Principal office	7 Cooks Drive Castle Donington Derby Derbyshire DE74 2SW
Accountants	Dains Audit Limited 15 Colmore Row Birmingham B3 2BH

**Trustees' report
For the year ended 30 November 2021**

The Trustees present their annual report together with the financial statements of the Charitable Incorporated Organisation for the year 1 December 2020 to 30 November 2021.

Objectives and activities

a. Policies and objectives

The objects of the CIO are:

To promote community participation in healthy recreation by providing facilities to participate in the sport of basketball and to gain qualifications and experience in basketball in all of the following roles;

- i) Player;
- ii) Referee;
- iii) Official; or
- iv) Coach.

For the purposes of this clause "facilities" means land, buildings, equipment and organising sporting activities.

In setting objectives and planning for activities, the Trustees have given due consideration to general guidance published by the Charity Commission relating to public benefit, including the guidance 'Public benefit: running a charity (PB2)'.

b. Activities undertaken to achieve objectives

The CIO promotes community participation in healthy recreation by (but not limited to);

- 1) providing facilities to participate in the sport of basketball;
- 2) provide experience in the roles of player, referee official and coach for the above sport;
- 3) helping individuals to gain qualifications in the sport.

c. Main activities undertaken to further the Charitable Incorporated Organisation's purposes for the public benefit

The Trustees of the charity are aware of the Charity Commission's guidance on public benefit and this now forms part of the Induction Pack for new Trustees.

The Public Benefit provided by the Charity include:

- the education of young people
- advancing amateur sport
- advancing health

The beneficiaries are all members of the public and local community. Further details can be found in the activities undertaken to achieve objectives section of the Trustees report.

Achievements and performance

a. Review of activities

Over the last financial year the club activities continued to be affected by COVID and the government restriction put on spectators attending sporting events and non elite sporting activities.

The Trustees and members maintained good lines of communication with players, volunteers, supporters, stakeholders and the community to ensure that the interest in Basketball was retained.

The club continues to explore many opportunities of financial support to assist with costs as its revenue streams recover due to no spectators at games until September 2021. The club has maintained the use of four venues for training and games court hire to avoid being exposed to a single use venue which had been the case pre COVID lockdowns. This decision has increased costs but the Trustees felt that it limited the risk of being unable to have any activities should further lockdowns be necessary.

The Erasmus project was delayed in 2021 but plans are in place for the project to be delivered in the summer of 2022.

Interest from young players and supporters since the return to play has been very encouraging, the Trustees feel that revenues will start to recover in 2021/22.

Financial review

a. Overview

At the end of 2021 the CIO had assets of £55,973. This was made up of £37,868 cash at bank in hand and £18,105 in debtors. The CIO had creditors due within one year of £43,612, resulting in net assets of £12,361.

During the 2021 financial year the charity received total income of £148,671. This came from a number of different sources. The CIO incurred expenditure of £156,715, resulting in a net deficit for the year of £8,044.

b. Going concern

After making appropriate enquiries, the Trustees have a reasonable expectation that the Charitable Incorporated Organisation has adequate resources to continue in operational existence for the foreseeable future. For this reason, they continue to adopt the going concern basis in preparing the financial statements. Further details regarding the adoption of the going concern basis can be found in the accounting policies.

c. Reserves policy

The CIO's funds at 30 November 2021 totalled £12,361, comprising all unrestricted funds.

Available free reserves at 31 December 2021 totalled £12,361. The trustees have reviewed the CIO's needs for reserves in line with the guidance issued by the Charity Commission and are in the process of setting an appropriate reserves policy for the CIO. The trustees are therefore comfortable with the current level of reserves.

d. Principal risks and uncertainties

Cashflow risk

The CIO's activities expose it primarily to the financial risks of changes in interest rates.

Credit risk

The CIO's principal financial assets are bank balances and cash and trade and other debtors. The CIO's credit risk is primarily attributable to its trade debtors. The amounts presented in the balance sheet are net of allowances for doubtful receivables. An allowance for impairment is made where there is an identified loss event which, based on previous experience, is evidence of a reduction in the recoverability of the cash flows.

The credit risk on liquid funds is limited because the counterparties are banks with high credit-ratings assigned by international credit-rating agencies.

The CIO has no significant concentration of credit risk, with exposure spread over a large number of counterparties and customers.

Liquidity risk

In order to maintain liquidity to ensure that sufficient funds are available for ongoing operations and future developments, the CIO uses a mixture of long-term bank accounts and investments.

Further details regarding liquidity risk can be found in the statement of accounting policies in the financial statements.

Structure, governance and management

a. Constitution

Derby Trailblazers Basketball Club is a registered charity, number 1186699, and is constituted under a Governing document.

b. Methods of appointment or election of Trustees

The management of the Charitable Incorporated Organisation is the responsibility of the Trustees who are elected and co-opted under the terms of the Governing document.

c. Organisational structure and decision-making policies

Details of the Charity, its trustees and advisers for the year ended 31 December 2021 can be found on page 1.

d. Policies adopted for the induction and training of Trustees

New Trustees undergo a briefing on their legal obligations under charity law, the content of the constitution, the decision making processes, and recent financial performance of the CIO. The new Trustees also meet other Trustees. Trustees are encouraged to attend appropriate external training events where these will facilitate the undertaking of their role.

e. Financial risk management

The Trustees have assessed the major risks to which the Charitable Incorporated Organisation is exposed, in particular those related to the operations and finances of the Charitable Incorporated Organisation, and are satisfied that systems and procedures are in place to mitigate exposure to the major risks.

Trustees' report (continued)
For the year ended 30 November 2021

Plans for future periods

Following an interrupted year as a result of the Covid-19 global pandemic, the CIO aims to run out the normal season across all 12 teams.

Members' liability

The Members of the Charitable Incorporated Organisation guarantee to contribute an amount not exceeding £1 to the assets of the Charitable Incorporated Organisation in the event of winding up.

Statement of Trustees' responsibilities

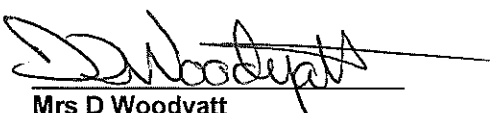
The Trustees are responsible for preparing the Trustees' report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

The law applicable to charities in England & Wales requires the Trustees to prepare financial statements for each financial which give a true and fair view of the state of affairs of the Charitable Incorporated Organisation and of its incoming resources and application of resources, including its 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 of the Charities SORP (FRS 102);
- make judgements and accounting estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards (FRS 102) have been followed, subject to any material departures disclosed and explained in the financial statements;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the Charitable Incorporated Organisation will continue in business.

The Trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the Charitable Incorporated Organisation's transactions and disclose with reasonable accuracy at any time the financial position of the Charitable Incorporated Organisation and enable them to ensure that the financial statements comply with the Charities Act 2011, the Charity (Accounts and Reports) Regulations 2008 and the provisions of the Governing document. They are also responsible for safeguarding the assets of the Charitable Incorporated Organisation and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Approved by order of the members of the board of Trustees on 15 June 2022 and signed on their behalf by:


Mrs D Woodyatt
Trustee

**Independent Examiner's Report
For the year ended 30 November 2021**

Independent Examiner's Report to the Trustees of Derby Trailblazers Basketball Club ('the Charitable Incorporated Organisation')

I report to the charity Trustees on my examination of the accounts of the Charitable Incorporated Organisation for the year ended 30 November 2021.

Responsibilities and Basis of Report

As the Trustees of the Charitable Incorporated Organisation you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the 2011 Act').

I report in respect of my examination of the Charitable Incorporated Organisation's accounts carried out under section 145 of the 2011 Act and in carrying out my examination I have followed the applicable Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

Independent Examiner's Statement

Your attention is drawn to the fact that the Charitable Incorporated Organisation has prepared the accounts in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) in preference to the Accounting and Reporting by Charities: Statement of Recommended Practice issued on 1 April 2005 which is referred to in the extant regulations but has been withdrawn.

I understand that this has been done in order for the accounts to provide a true and fair view in accordance with the Generally Accepted Accounting Practice effective for reporting periods beginning on or after 1 January 2015.

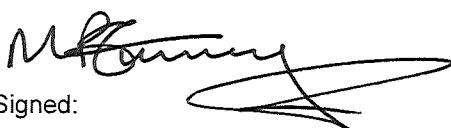
I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

1. accounting records were not kept in respect of the Charitable Incorporated Organisation as required by section 130 of the 2011 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a 'true and fair' view which is not a matter considered as part of an independent examination.

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

Independent Examiner's Report (continued)
For the year ended 30 November 2021

This report is made solely to the Charitable Incorporated Organisation's Trustees, as a body, in accordance with Part 4 of the Charities (Accounts and Reports) Regulations 2008. My work has been undertaken so that I might state to the Charitable Incorporated Organisation's Trustees those matters I am required to state to them in an Independent examiner's report and for no other purpose. To the fullest extent permitted by law, I do not accept or assume responsibility to anyone other than the Charitable Incorporated Organisation and the Charitable Incorporated Organisation's Trustees as a body, for my work or for this report.

Signed: 

Dated: 15 June 2022

Mark Gurney FCCA

Dains Audit Limited

Birmingham

Derby Trailblazers Basketball Club

Statement of financial activities For the year ended 30 November 2021

	Note	Unrestricted funds 2021 £	Total funds 2021 £	Total funds 2020 £
Income from:				
Donations and legacies	3	5,775	5,775	34,791
Charitable activities	4	104,123	104,123	93,741
Other trading activities	5	5,776	5,776	5,908
Other income	6	32,997	32,997	19,459
Total income		148,671	148,671	153,899
Expenditure on:				
Raising funds		740	740	1,784
Charitable activities	7	155,975	155,975	131,710
Total expenditure		156,715	156,715	133,494
Net movement in funds		(8,044)	(8,044)	20,405
Reconciliation of funds:				
Total funds brought forward		20,405	20,405	-
Net movement in funds		(8,044)	(8,044)	20,405
Total funds carried forward		12,361	12,361	20,405

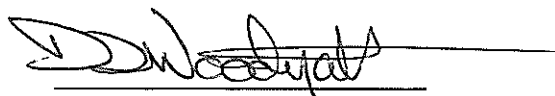
The notes on pages 10 to 20 form part of these financial statements.

Derby Trailblazers Basketball Club

**Balance sheet
As at 30 November 2021**

	Note	2021 £	2020 £
Current assets			
Debtors	12	18,105	20,670
Cash at bank and in hand		37,868	49,691
		<u>55,973</u>	<u>70,361</u>
Creditors: amounts falling due within one year	13	(43,612)	(49,956)
Net current assets		<u>12,361</u>	<u>20,405</u>
Total net assets		<u><u>12,361</u></u>	<u><u>20,405</u></u>
Charity funds			
Unrestricted funds	14	12,361	20,405
Total funds		<u><u>12,361</u></u>	<u><u>20,405</u></u>

The financial statements were approved and authorised for issue by the Trustees on 15 June 2022 and signed on their behalf by:



Mrs D Woodyatt
Trustee

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

**Notes to the financial statements
For the year ended 30 November 2021**

1. General information

Derby Trailblazers Basketball Club is a Charitable Incorporated Organisation (CIO) registered with the Charity Commission in England & Wales under the number 1186699. The principal office address and registered number is given in the reference and administrative details and the principal objectives of the CIO are set out in the Trustees' Report.

2. Accounting policies

2.1 Basis of preparation of financial statements

The financial statements have been prepared in accordance with the Charities SORP (FRS 102) - Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Charities Act 2011.

The financial statements have been prepared to give a 'true and fair' view and have departed from the Charities (Accounts and Reports) Regulations 2008 only to the extent required to provide a 'true and fair' view. This departure has involved following the Charities SORP (FRS 102) published in October 2019 rather than the Accounting and Reporting by Charities: Statement of Recommended Practice effective from 1 April 2005 which has since been withdrawn.

Derby Trailblazers Basketball Club meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy.

2.2 Going concern

After making appropriate enquiries, the Trustees have a reasonable expectation that the Charitable Incorporated Organisation has adequate resources to continue in operational existence for the foreseeable future. For this reason, they continue to adopt the going concern basis in preparing the financial statements. Further details regarding the adoption of the going concern basis can be found in the accounting policies.

**Notes to the financial statements
For the year ended 30 November 2021**

2. Accounting policies (continued)

2.3 Income

All income is recognised once the Charitable Incorporated Organisation has entitlement to the income, it is probable that the income will be received and the amount of income receivable can be measured reliably.

The recognition of income from legacies is dependent on establishing entitlement, the probability of receipt and the ability to estimate with sufficient accuracy the amount receivable. Evidence of entitlement to a legacy exists when the Charitable Incorporated Organisation has sufficient evidence that a gift has been left to them (through knowledge of the existence of a valid will and the death of the benefactor) and the executor is satisfied that the property in question will not be required to satisfy claims in the estate. Receipt of a legacy must be recognised when it is probable that it will be received and the fair value of the amount receivable, which will generally be the expected cash amount to be distributed to the Charitable Incorporated Organisation, can be reliably measured.

Grants are included in the Statement of financial activities on a receivable basis. The balance of income received for specific purposes but not expended during the period is shown in the relevant funds on the Balance sheet. Where income is received in advance of entitlement of receipt, its recognition is deferred and included in creditors as deferred income. Where entitlement occurs before income is received, the income is accrued.

Gifts in kind donated for distribution are included at valuation and recognised as income when they are distributed to the projects. Gifts donated for resale are included as income when they are sold.

Income tax recoverable in relation to investment income is recognised at the time the investment income is receivable.

Other income is recognised in the period in which it is receivable and to the extent the goods have been provided or on completion of the service.

2.4 Expenditure

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is classified by activity. The costs of each activity are made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned between those activities on a basis consistent with the use of resources. Central staff costs are allocated on the basis of time spent, and depreciation charges allocated on the portion of the asset's use.

Expenditure on raising funds includes all expenditure incurred by the Charitable Incorporated Organisation to raise funds for its charitable purposes and includes costs of all fundraising activities events and non-charitable trading.

Expenditure on charitable activities is incurred on directly undertaking the activities which further the Charitable Incorporated Organisation's objectives, as well as any associated support costs.

All expenditure is inclusive of irrecoverable VAT.

2. Accounting policies (continued)

2.5 Government grants

Government grants relating to tangible fixed assets are treated as deferred income and released to the Statement of financial activities over the expected useful lives of the assets concerned. Other grants are credited to the Statement of financial activities as the related expenditure is incurred.

2.6 Taxation

The Charitable Incorporated Organisation is considered to pass the tests set out in Paragraph 1 Schedule 6 of the Finance Act 2010 and therefore it meets the definition of a charitable company for UK corporation tax purposes. Accordingly, the Charitable Incorporated Organisation is potentially exempt from taxation in respect of income or capital gains received within categories covered by Chapter 3 Part 11 of the Corporation Tax Act 2010 or Section 256 of the Taxation of Chargeable Gains Act 1992, to the extent that such income or gains are applied exclusively to charitable purposes.

2.7 Debtors

Trade and other debtors are recognised at the settlement amount after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

2.8 Cash at bank and in hand

Cash at bank and in hand includes cash and short-term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

2.9 Liabilities and provisions

Liabilities are recognised when there is an obligation at the Balance sheet date as a result of a past event, it is probable that a transfer of economic benefit will be required in settlement, and the amount of the settlement can be estimated reliably.

Liabilities are recognised at the amount that the Charitable Incorporated Organisation anticipates it will pay to settle the debt or the amount it has received as advanced payments for the goods or services it must provide.

2.10 Financial instruments

The Charitable Incorporated Organisation only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value with the exception of bank loans which are subsequently measured at amortised cost using the effective interest method.

2.11 Pensions

The Charitable Incorporated Organisation operates a defined contribution pension scheme and the pension charge represents the amounts payable by the Charitable Incorporated Organisation to the fund in respect of the year.

**Notes to the financial statements
For the year ended 30 November 2021**

2. Accounting policies (continued)

2.12 Fund accounting

General funds are unrestricted funds which are available for use at the discretion of the Trustees in furtherance of the general objectives of the Charitable Incorporated Organisation and which have not been designated for other purposes.

Designated funds comprise unrestricted funds that have been set aside by the Trustees for particular purposes. The aim and use of each designated fund is set out in the notes to the financial statements.

3. Income from donations and legacies

	Unrestricted funds 2021 £	Total funds 2021 £	Total funds 2020 £
Donations and grants	5,775	5,775	34,791

4. Income from charitable activities

	Unrestricted funds 2021 £	Total funds 2021 £	Total funds 2020 £
Academy funding	55,218	55,218	38,967
Community coaching	9,009	9,009	25,506
Player registrations and subscriptions	39,388	39,388	23,937
Match day entrances fees	-	-	4,241
Court hire	508	508	1,090
	104,123	104,123	93,741

Notes to the financial statements
For the year ended 30 November 2021

5. Income from other trading activities

Income from fundraising events

	Unrestricted funds 2021 £	Total funds 2021 £	Total funds 2020 £
Fundraising income	215	215	162
Merchandising sales	4,421	4,421	2,331
Refreshments	1,140	1,140	3,415
	<u>5,776</u>	<u>5,776</u>	<u>5,908</u>

6. Other incoming resources

	Unrestricted funds 2021 £	Total funds 2021 £	Total funds 2020 £
Coronavirus Job Retention Scheme	7,000	7,000	11,265
Other Covid-19 grants	25,997	25,997	8,194
	<u>32,997</u>	<u>32,997</u>	<u>19,459</u>

The CIO has been eligible to claim from Government support schemes in response to the Covid-19 pandemic.

Notes to the financial statements
For the year ended 30 November 2021

7. Analysis of expenditure on charitable activities

Summary by fund type

	Unrestricted funds 2021 £	Total funds 2021 £	Total funds 2020 £
Operation of Basketball Club	155,975	155,975	131,710

8. Analysis of expenditure by activities

	Activities undertaken directly 2021 £	Support costs 2021 £	Total funds 2021 £
Operation of Basketball Club	153,067	2,908	155,975

	Activities undertaken directly 2020 £	Support costs 2020 £	Total funds 2020 £
Operation of Basketball Club	127,497	4,213	131,710

**Notes to the financial statements
For the year ended 30 November 2021**

8. Analysis of expenditure by activities (continued)

Analysis of direct costs

	Total funds 2021 £	Total funds 2020 £
Staff costs	30,900	30,163
Coaching costs	23,240	16,209
Accommodation costs	9,375	12,250
Court hire	34,557	33,608
Fitness coaching	7,845	3,030
Kit and equipment	877	168
Match officials	8,983	7,989
Players and registration costs	32,339	17,051
Travel costs	3,007	2,899
Team entry and registration	1,843	2,944
Covid-19 related costs	101	1,186
	153,067	127,497

Analysis of support costs

	Total funds 2021 £	Total funds 2020 £
Insurance	249	248
Printing costs	-	130
Administration costs	643	2,289
Bank and credit card charges	441	46
Governance costs	1,575	1,500
	2,908	4,213

**Notes to the financial statements
For the year ended 30 November 2021**

9. Independent examiner's remuneration

	2021 £	2020 £
Fees payable to the Charitable Incorporated Organisation's independent examiner for the independent examination of the annual accounts	810	774

10. Staff costs

	2021 £	2020 £
Wages and salaries	30,000	29,263
Pension costs	900	900
	30,900	30,163

The average number of persons employed by the Charitable Incorporated Organisation during the year was as follows:

	2021 No.	2020 No.
Professional staff	1	1

No employee received remuneration amounting to more than £60,000 in either year.

11. Trustees' remuneration and expenses

During the year, no Trustees received any remuneration or other benefits (2020 - £NIL).

During the year ended 30 November 2021, no Trustee expenses have been incurred (2020 - £NIL).

Notes to the financial statements
For the year ended 30 November 2021

12. Debtors

	2021 £	2020 £
Trade debtors	500	5,670
Prepayments and accrued income	17,605	15,000
	<u>18,105</u>	<u>20,670</u>

13. Creditors: Amounts falling due within one year

	2021 £	2020 £
Other taxation and social security	475	-
Other creditors	114	611
Accruals and deferred income	43,023	49,345
	<u>43,612</u>	<u>49,956</u>

	2021 £	2020 £
Deferred income at 1 December 2020	36,019	-
Resources deferred during the year	-	36,019
	<u>36,019</u>	<u>36,019</u>

Notes to the financial statements
For the year ended 30 November 2021

14. Statement of funds

Statement of funds - current year

	Balance at 1 December 2020 £	Income £	Expenditure £	Transfers in/(out) £	Balance at 30 November 2021 £
Unrestricted funds					
Designated funds					
C Wiggins Memorial fund	-	-	-	2,112	2,112
Community Coaching fund	-	-	-	1,742	1,742
	<u>-</u>	<u>-</u>	<u>-</u>	<u>3,854</u>	<u>3,854</u>
General funds					
General Funds	<u>20,405</u>	<u>148,671</u>	<u>(156,715)</u>	<u>(3,854)</u>	<u>8,507</u>
Total Unrestricted funds	<u><u>20,405</u></u>	<u><u>148,671</u></u>	<u><u>(156,715)</u></u>	<u><u>-</u></u>	<u><u>12,361</u></u>

Purpose of designated funds

The C Wiggins memorial fund represents a ringfenced hardship fund and the Community Coaching fund represents monies set aside by the Trustees for coaching activities in the wider community.

Statement of funds - prior year

		Income £	Expenditure £	Balance at 30 November 2020 £
Unrestricted funds				
General Funds		<u>153,899</u>	<u>(133,494)</u>	<u>20,405</u>

Notes to the financial statements
For the year ended 30 November 2021

15. Analysis of net assets between funds

Analysis of net assets between funds - current year

	Unrestricted funds 2021 £	Total funds 2021 £
Current assets	55,973	55,973
Creditors due within one year	(43,612)	(43,612)
Total	12,361	12,361

Analysis of net assets between funds - prior year

	Unrestricted funds 2020 £	Total funds 2020 £
Current assets	70,361	70,361
Creditors due within one year	(49,956)	(49,956)
Total	20,405	20,405

16. Pension commitments

The CIO operates a defined contribution pension scheme. The assets of the scheme are held separately from those of the group in an independently administered fund. The pension cost charge represents contributions payable by the CIO to the fund and amounted to £900 (2020 - £900). There were no amounts outstanding to the fund at the balance sheet date.

17. Related party transactions

The Charitable Incorporated Organisation has not entered into any related party transaction during the year, nor are there any outstanding balances owing between related parties and the Charitable Incorporated Organisation at 30 November 2021.