

GREATER MANCHESTER SPORTS PARTNERSHIP

England & Wales · Charity number 1059115

Details

Other names	GREATER MANCHESTER YOUTH GAMES, GREATERSPORT, Greater Manchester Moving
Status	Registered
Legal form	Charitable company
Company number	03258930
Registered	1996-11-11
Register	View on the Charity Commission register

Contact

Address	Greater Manchester Moving House of Sport Rowsley Street Manchester M11 3FF
Phone	07740883084
Email	office@gmmoving.co.uk
Website	www.gmmoving.co.uk

Activities

Objects: for the benefit of the inhabitants of Greater Manchester and surrounding neighbourhood, to promote community participation in healthy recreation including sport, social and cultural activities, and in particular by:• promoting and enabling increased levels of participation in physical activity and sport;• encouraging sporting, recreational, and other leisure time activities that promote health and wellbeing;• the provision of recreational and social facilities and opportunities for the public at large or those who, by reason of their age, disability, social and economic circumstances or protected characteristics, have need of such facilities;• the improvement and preservation of good health and wellbeing through engagement in active lives.

Activities: Greater Manchester Moving is a Greater Manchester charity committed to changing lives through moving more, sport and physical activity. We play a strategic leadership role in support of GM Moving, the Greater Manchester wide movement, for movement. We lead, support and connect the Greater Manchester system in creating the conditions to enable Active Lives for All.

Classification

- **How:** Makes Grants To Individuals, Makes Grants To Organisations, Provides Human Resources, Provides Services, Provides Advocacy/advice/information, Acts As An Umbrella Or Resource Body
- **What:** General Charitable Purposes, Education/training, The Advancement Of Health Or Saving Of Lives, Amateur Sport, Economic/community Development/employment, Recreation
- **Who:** Children/young People, Elderly/old People, People With Disabilities, People Of A Particular Ethnic Or Racial Origin, Other Charities Or Voluntary Bodies, Other Defined Groups, The General Public/mankind

Geography

- **Area of benefit:** GREATER MANCHESTER AND THE SURROUNDING NEIGHBOURHOOD
- Bolton
- Bury
- Manchester City
- Oldham
- Rochdale
- Salford City
- Stockport
- Tameside
- Trafford
- Wigan

Finances

Period end	Income	Expenditure	Assets	Employees
2025-03-31	£3,195,798	£2,809,606	£1,448,240	39
2024-03-31	£2,994,972	£3,150,799	£1,364,762	34
2023-03-31	£3,552,687	£3,467,804	£1,713,552	29
2022-03-31	£2,732,353	£2,967,346	£1,628,669	35
2021-03-31	£2,498,433	£2,491,096	£1,863,662	35

Trustees

Name	Role	Appointed
Steven Pleasant MBE	Chair	2023-01-23
Abigail Irozuru		2024-11-07
Councillor Leanne Feeley		2019-09-13
Dan Cropper		2019-09-08
Dr Jill Harrison		2023-12-02
Dr Marisa Logan-Ward		2025-06-12
Edward Baker		2023-10-06
Eve Holt		2026-06-16
Rob Mukherjee		2018-06-24
Sally Carr MBE		2023-01-23
Sarah Brown-Fraser		2018-06-25
Warren Heppolette		2018-07-13

Accounts

Charity registration number 1059115

Company registration number 03258930 (England and Wales)

GREATER MANCHESTER SPORTS PARTNERSHIP
OPERATING AS "GREATER MANCHESTER MOVING"
ANNUAL REPORT AND FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2025

GREATER MANCHESTER SPORTS PARTNERSHIP OPERATING AS "GREATER MANCHESTER MOVING" LEGAL AND ADMINISTRATIVE INFORMATION

Management Committee

The Management Committee, who are also directors under company law, who served during the year and up to the date of this report were as follows:

Mike Perls MBE	(Chair)	
Sarah Brown-Fraser	(Disability/Inclusion/ Marketing)	
Rob Mukherjee	(Digital/Data strategy/Commercial)	
Warren Heppolette	(Senior Independent Director)	
Daniel Cropper	(Legal)	
Leanne Feeley	(GMCA)	
Steven Pleasant MBE	(Local Authority)	
Sally Carr MBE	(VCSE sector)	
Will Baker	(Finance / Risk)	
Jill Harrison	(ESG)	
Abigail Irozuru	(Sport and Performance)	Appointed 7 November 2024
Marisa Logan-Ward	(Health)	Appointed 12 June 2025
Sanjay Bhandari	(Finance/Risk, Enterprise)	Resigned 23 September 2024
Katy Calvin-Thomas	(Health)	Resigned 20 December 2024

Key management personnel	Hayley Lever	Chief Executive
	Matthew Stocks	Strategic Director
	Beth Sutcliffe	Strategic Director
	Richard Davis-Boreham	Strategic Director
	Joe Sarling	Strategic Director
	Eve Holt	Strategic Director
	Caroline Grime	Head of Finance

Charity number 1059115

Company number 03258930

Registered office and operational address
Greater Manchester Moving
House of Sport
Rowsley Street
Manchester
M11 3FF

Operating name Greater Manchester Moving

Auditor
Sumer Audit
Amelia House
Crescent Road
Worthing
West Sussex
BN11 1RL

Bankers	The Co-operative Bank PLC 1 Balloon Street Manchester M60 4EP	CAF Bank Ltd 25 Kings Hill Avenue Kings Hill West Malling Kent, ME19 4JQ
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GREATER MANCHESTER SPORTS PARTNERSHIP OPERATING AS "GREATER MANCHESTER MOVING" MANAGEMENT COMMITTEE'S REPORT (INCLUDING DIRECTORS' REPORT) FOR THE YEAR ENDED 31 MARCH 2025

The Management Committee present their report and the audited financial statements for the year ended 31st March 2025. Included within the trustees' report is the directors' report as required by company law.

Reference and administrative information set out on page 1 forms part of this report. The financial statements comply with current statutory requirements, the memorandum and articles of association and the Statement of Recommended Practice - Accounting and Reporting by Charities: SORP applicable to charities preparing their accounts in accordance with FRS 102.

It is a requirement that the charity reports on how it satisfies the public benefit test introduced by the Charities Act 2006. Greater Manchester Moving can report as follows:

- a) The report of those activities undertaken by Greater Manchester Moving to further its charitable purposes for the public benefit can be found in this report under the headings 'Objectives and Activities' and 'Achievements and Performance'.
- b) Accordingly, the trustees hereby state that they have complied with the duty in Section 4 of the Charities Act 2006 to have due regard to public benefit guidance published by the Charity Commission.

Objectives and activities

Greater Manchester Moving (GMM) is a Greater Manchester (GM) charity with a clear purpose to Change Lives Together through movement, physical activity and sport. We **lead, support and connect people and partners** across Greater Manchester to develop and deliver on a whole system vision and approach to [GM Moving in Action](#).

During the year ended 31 March 2025 the Charities objects were:

- 1 (a) promoting and enabling increased levels of participation in physical activity and sport;
- 2 (b) encouraging sporting, recreational, and other leisure time activities that promote health and wellbeing;
- 3 (c) the provision of recreational and social facilities and opportunities for the public at large or those who, by reason of their age, disability, social and economic circumstances or protected characteristics, have need of such facilities;
- 4 (d) the improvement and preservation of good health and wellbeing through engagement in active lives.

Strategy

GMM is one of 42 [Active Partnerships](#); a network across the country who work collaboratively to create the conditions for an active nation we have a unique and trusted strategic partnership with the GM Combined Authority, GM NHS, the 10 local authorities in GM and Sport England. We also work with Sport England to support the local implementation of the [Uniting the Movement Strategy](#). A strategy which sets out Sport England's 10-year vision to "transform lives and communities through sport and physical activity."

The [Greater Manchester Moving business plan 2025-27](#) sets out the vision, mission, purpose and values of the organisation. It provides an overview of our organisational priorities up to 2027 and describes how the organisation supports people and partners across the Greater Manchester system and wider to deliver Greater Manchester's whole system strategy for physical activity [GM Moving in Action](#).

The [GM Moving in Action](#) strategy sets out what is needed to get people moving more by designing moving into everyday life. Helping people move a little more, making it easier to be active and a natural part of how we all live, travel, work and play in Greater Manchester.

GREATER MANCHESTER SPORTS PARTNERSHIP OPERATING AS "GREATER MANCHESTER MOVING" MANAGEMENT COMMITTEE'S REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

Activities:

GMM has committed to contributing towards the GM Moving movement and delivering GM Moving in Action commitments. The Charity's role in doing this is organised in the following ways:

People families and communities:

To work with and meet the needs of Greater Manchester people, families and communities, in all their diversity, to enable everyone to live an active life.

- Active children and young people.
- Active adults.

Inclusive participation and access

To widen access and participation in physical activity, sport and active travel to create a greater, more inclusive choice of ways to be active every day.

- Sport participation
- Walking, wheeling and cycling

Active places

To grow and spread place based active approaches, environments and partnerships to create the conditions for an active life in localities, neighbourhoods and across the city region.

- Place partnerships
- Healthy active places

Whole system integration

To work together as one GM team to lead, model, advocate for and embed a whole-system approach to physical activity, creating the conditions within a healthy, green, socially just city region where everyone can move and live a good life.

- Health and care integration.
- Culture and system change.

Catalysts

There are some specific areas of work which underpin and provide the foundations for whole system change.

- Marketing and communications.
- Evidence and evaluation
- People, leadership and workforce

Business Operations

A commitment to maintaining the highest standards of governance and financial management and in doing so ensuring that we remain compliant with all statutory, regulatory and contractual requirements, including but not limited to those set by the Charity Commission, Companies House and the Code for Sport Governance.

To achieve these shared priorities GMM will lead, support and connect the conversations and work across the Greater Manchester systems in the following ways:

1. Understanding, learning and sharing

- Capturing understanding and translating insight, evaluation and learning to evidence why active lives matter
- Developing and applying approaches that foster an environment to test, learn, and innovate.
- Embedding learning cultures and processes across system layers, spatial layers, and sectors.
- Enhancing measurement, evaluation and learning capabilities and building confidence across the Greater Manchester and beyond.

GREATER MANCHESTER SPORTS PARTNERSHIP OPERATING AS "GREATER MANCHESTER MOVING" MANAGEMENT COMMITTEE'S REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

2. Leading, supporting and connecting

- Influencing the systemic and structural factors that enable active lives for all.
- Engaging and influencing the whole system to drive change.
- Creating and leading strategies that support cultural, system, and behavioural change.
- Uniting people and organisations across the whole system to collaborate with shared purpose. Using impactful narratives, stories, and communications to inspire change.
- Supporting people and leadership development.
- Championing equality and diversity in every aspect of our approach

3. All Underpinned by...

- Exceptional governance, financial management, HR practices, and operational efficiency.
- Embedding equality, equity, diversity and inclusion in all aspects of our work.
- Prioritising the welfare and safeguarding of our people and partners.
- A strong commitment to Environmental, Social, and Governance (ESG) principles, supporting sustainability, creating positive social impact, and maintaining high ethical standards.
- Managing risks and opportunities by proactively identifying, assessing, and responding to them.

Over the year, two key internal policy documents have been developed in line with our commitment to the Sport England governance code:

Equality, equity, diversity & inclusion: Our commitment

GMM is committed to providing equal opportunities and promoting diversity, irrespective of ethnicity, age, gender identity, sexuality, disability, religion, pregnancy or personal circumstance. We ensure we consider lived experiences and personal circumstance when creating an equitable working environment, by promoting a safe, equal and respectful workplace.

Equality, equity, diversity and inclusion is critical for the success of GMM and the achievement of our vision. We are fully committed to treating all our employees, job applicants and volunteers equally and equitably. As an employer, we aspire to being a diverse, inclusive and responsible organisation.

Our [Equality, Equity, Diversity and Inclusion Plan](#) defines our unbridled commitment to becoming a more equal, fair, diverse, and inclusive organisation, which we know will enable us to make better, more informed decisions, provide wider perspectives, increase innovation and creativity, drive change and improve performance.

[Environmental, Social and Governance statement](#)

The GMM Board will do what's right for people and planet. We will ensure we factor impact on stakeholders, wider society and the environment into the decisions we make, and the actions we take.

Key messages

1. Environmental, social and governance impact matters to active lives for all.
2. Together we can create the conditions and measures for our organisation to positively impact on these areas.
3. We all have a role to play to embed this across our organisation.

This is an important part of our overall Code of Governance commitments.

GREATER MANCHESTER SPORTS PARTNERSHIP OPERATING AS "GREATER MANCHESTER MOVING" MANAGEMENT COMMITTEE'S REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

How our activities deliver public benefit

The trustees have paid due regard to the Charity Commissions guidance on public benefit and the GMM business plan remains the overall strategy for GMM. In the delivery of the business plan and the priority plans that are attached to it, we will unlock the barriers to people being active and moving more, by connecting different parts of the GM system, pooling resources (people and finance) and enabling communities to be self-activating. If this is achieved, then the following benefits could be realised:

Inactivity is a challenge to shift. Doing less than 30 minutes of physical activity per week is a key cause of obesity and one of the top 10 causes of early deaths. Regular exercise can help prevent chronic diseases such as heart disease, diabetes and cancer, which together costs Greater Manchester's health services more than £26 million every year.

Economically, [Every £1 spent on sport and physical activity generates almost £4 in return](#) across health and wellbeing, strengthening communities and the national economy. (Get Active: a strategy for the future of sport and physical activity, DCMS, 2023)

Physical inactivity costs our local economy £325m a year. 15 million days are lost due to sickness absences across the Northwest each year – with physically active workers taking far fewer sick days and work-based physical activity programmes helping to reduce absences. For individuals, doing 30 minutes of exercise three times a week has been calculated to increase average earnings by 7.5%. (GM Health and Social Care Partnership -Transforming the health of our population in Greater Manchester, 2022)

The health benefits of sport and physical activity are well known. Active people live healthier, longer and happier lives, with physical activity reducing the risk of disease, helping to support individuals to maintain a healthier weight and a wide-ranging musculoskeletal health benefits.

Physical activity

- Reduce risk of [some cancers](#): lowering the risk of endometrial and colon cancer by 30%, and breast cancer by at least 12%, and significantly reducing the likelihood of colon, breast and prostate cancer from [recurring](#).
- Prevent [type 2 diabetes](#): the more exercise you do, the greater the effect. For those reaching the recommended 150 minutes a week, the risk of diabetes is reduced by a quarter (compared to inactive people). But for those doing double this amount the reduction is 36%, and for those doing the equivalent of two hours a day, the risk falls by over half (53%).
- Lower risk of developing dementia: at least an 18% reduction, according to one [systematic review](#)
- Better [quality of life](#): extending healthy life expectancy and reducing the risk of falls, and being active also enables older people to continue to go out and meet friends and family, staving off social isolation and loneliness.
- Reduce the risk of [cardiovascular disease](#) (CVD): a 25–30% reduction in stroke among active individuals, and people who are inactive may be at as much as twice the risk of coronary heart disease.

Increasing physical activity can also improve mental health, reducing stress and increasing self-esteem, strengthen friendships, family and community relationships, and improve our air quality and environment.

Mental health

Being active and playing sport can lead to greater self-esteem, reduced anxiety and increased confidence. [Active lifestyles are associated with 30 million fewer GP visits](#) and 375,000 fewer people being diagnosed with depression, which helps to reduce absenteeism and thus increase productivity at work.

GREATER MANCHESTER SPORTS PARTNERSHIP OPERATING AS "GREATER MANCHESTER MOVING" MANAGEMENT COMMITTEE'S REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

Many studies and clinical trials have shown specific benefits including: improved mood, [reducing symptoms of stress, anger, depression and job burnout](#), alleviating anxiety and slowing cognitive decline. It has been suggested that physical activity may have effects on [treating depression](#) comparable to Prozac or behavioural therapy.

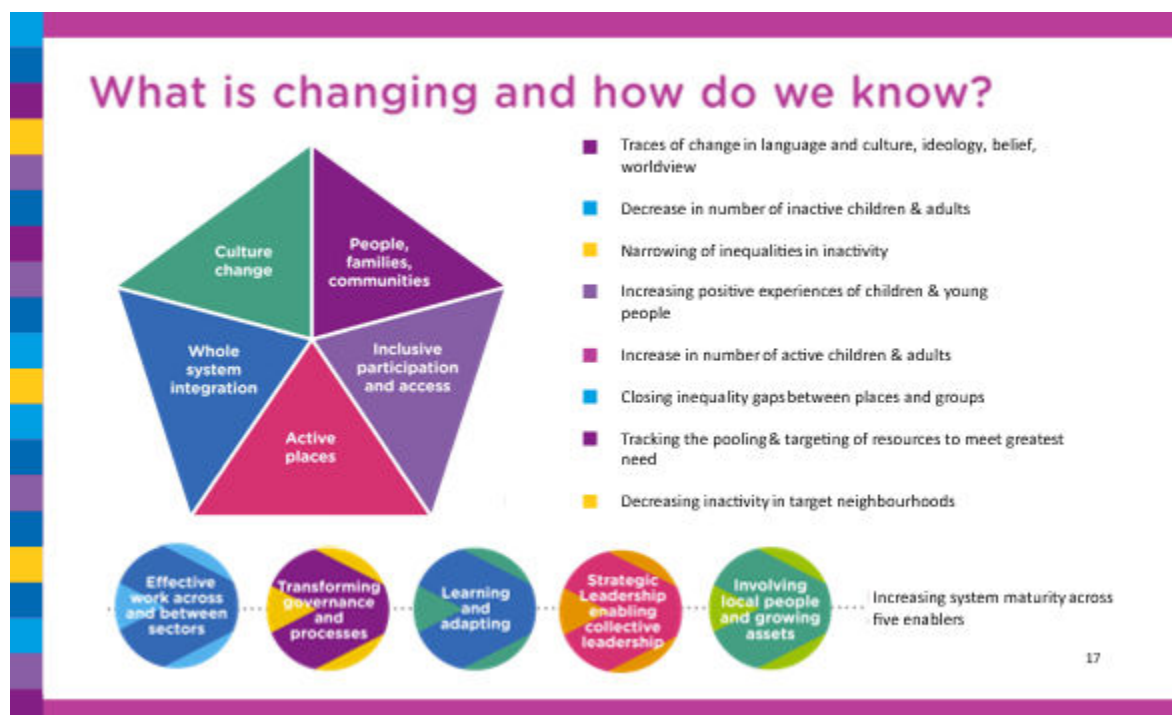
Key outcomes and beneficiaries of our services:

The outcomes of our work are aligned to contributing to the Governments' policy priorities with a strong focus on the broader outcomes of activity:

- Physical Wellbeing
- Mental Wellbeing
- Individual Development
- Community Development
- Economic Development

These outcomes are fundamentally measured through the national survey Active Lives and National Health data sets.

GM Moving measurement and evaluation framework



GMM has been working to refine its understanding of measurement and evaluation and put in place a framework which provides a range of data across a number of indicators which help us demonstrate what works to support culture change, system change and behaviour change, in different contexts and why.

GREATER MANCHESTER SPORTS PARTNERSHIP OPERATING AS "GREATER MANCHESTER MOVING" MANAGEMENT COMMITTEE'S REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

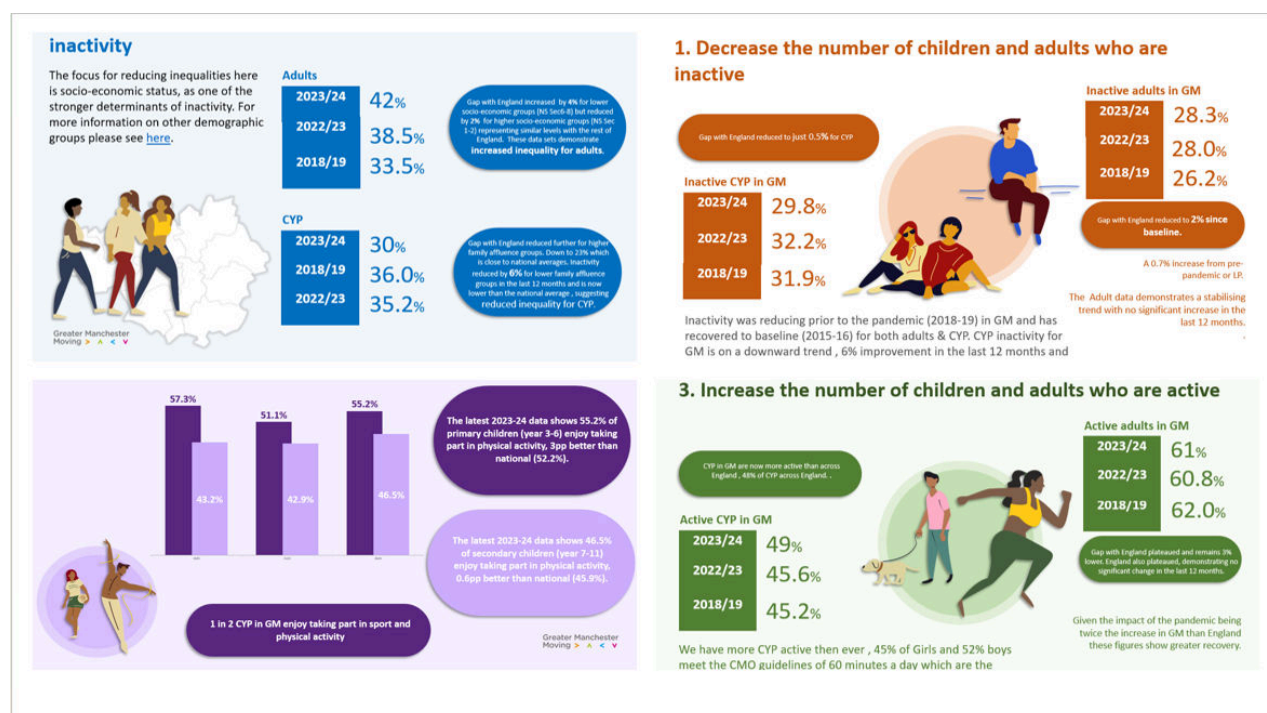
Achievements and performance

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

The charity's main activities and who it helps are described below. All its charitable activities focus on improving people's health and wellbeing through increasing physical activity. Our successes are a result of our strong team who lead, support and connect with partners across the system connecting the GM Moving: In Action strategy to delivery at a local level.

Sport England key outcomes

Sport England has four key outcomes linked to their Uniting the Movement strategy against which they measure impact of their investment. The infographic below shows the progress that Greater Manchester has made against those outcomes



GREATER MANCHESTER SPORTS PARTNERSHIP OPERATING AS "GREATER MANCHESTER MOVING" MANAGEMENT COMMITTEE'S REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

Key successes

Our activities are wide ranging from policy and strategic influence, communications, learning and development, programme development and delivery, research, insight and evaluation.

Some specific highlights included:

- Refreshed and launched [GM Moving Business Plan 2025-27 "Moving together: growing our movement for movement"](#).
- **MOU refresh process and event:** The journey from the whole system event last October, through election periods, engagement of key stakeholders and boards across GM Moving Partnership Board membership. Delivery of a 'signing event' with partners in Leigh and Wigan demonstrating GM Moving in Action at a locality level.
- **Support to other places and organisations:** Hosting, convening global national and local communities of practice, conferences and events. This also includes formal, structured support to Merseyside Sport and the wider Liverpool City region with the submission of their Place Expansion Development award.
- **Place Partnership Deepening award:** a continuation of the place-based working across the Greater Manchester City Region with an investment of £7m up to 2028.
- **GM Moving Conference:** There were 839 individuals that attended in person, 200 individuals that joined online and 476 organisations were represented at the event.
- Establishment of [Environmental Sustainability Plan](#) that sets out GMM ambitions and commitments for the period 2024 to 2030

Specific work strand achievements and impacts can be seen below:

Children and young people

- **# FeelGoodYourWay** phase 2 launched. Training for 20 young girls from across GM by The Reporters Academy in partnership with # BeeWell to train young people on Media production and sharing their stories of how moving makes them feel using the # FeelGoodYourWay
- **3 Creating Active Schools (CAS)** community of learning held across academic year, all CAS schools attended at least 1 session with the most attending all 3. 13 schools submitted CAS snapshots of changes they have made as a result of implementing a whole school approach.

Active adults

- Delivery of 3 **Physical Activity Champions** workshops as part of Integrated Care Partnerships (ICP) commitment to staff wellbeing as part of its wider Staff Wellbeing Champions approach.
- Supported the refresh of **ICP GM Wellbeing Guide** advising on the information related to physical activity.
- **Menopause.** Continued to champion and advocate around connections of movement to wellbeing for women. Over last 12 months:
 - Organised and led on 4 GM Menopause Network sessions, 3 in person and all hosted by network partners
 - Increased network mailing list to over 100

Inclusive participation and access

- **GM Walking and Wheeling Fund** – distributed £85K amongst approximately 36 community groups
- Launched in April 2024, the **Inequalities Network** has continued to grow and diversify. An additional round of 'Community Soup' funding supported an additional 5 groups to access seed funding and created wider learnings around different approaches to funding. 9 groups in total went through the funding process.

Active places

- **Place Partnership** – Secured £7million investment to support Place Based work in communities across Greater Manchester up to 2028.
- **Pivot to Active Wellbeing**, brought together strategic leads for 7 dedicated meetings and hosted 2 cross-borough Chief Leisure Officer conversations to align thinking and share learning.

GREATER MANCHESTER SPORTS PARTNERSHIP OPERATING AS "GREATER MANCHESTER MOVING" MANAGEMENT COMMITTEE'S REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

Whole system integration

- The number of accredited [Active Practices](#) across GM increased to 21.
- [Physical Activity Clinical Champions \(PACC\)](#) training delivered to 5 organisations.
- Contributed to national and city region consultations on the impact of sport, physical activity and movement on wider social determinants and audiences e.g. [health and 10-year NHS plan](#).

Catalysts

- Adapted social media channels - opened **BlueSky** (now over 1,000 followers), Shared our Bluesky learnings with other Active Partnerships (APs) and created 'start up lists' for the AP network to use.
- Investment distributed to 12 organisations to explore making **volunteering more inclusive**.
- Facilitated 22 **system leadership** sessions with 334 participants (205 unique) from 143 organisations – helping build shared leadership across Greater Manchester.

Business operations

- **GMM business plan 2025-27 refreshed and relaunched**
- Achieved Child Protection Safeguarding Unit **safeguarding** standards.
- **A Code for Sports Governance** - Compliance Confirmed.
- **Staff survey** – 100% of staff agree that GM Moving is a 'great place to work' with a Net Promoter Score of 73%.

Financial review

Ongoing investment from our primary funders is secured. An agreement was signed with Sport England for a Place Partnerships investment of approximately £7m over 3 years (2025-28). Annual core investment from Sport England (£1,087,180) GMCA (£175,600) and GMICP (£668,000) each was during the year to March 2025 and is secured to at least March 2026.

Total income for the year 2024/25 was approximately £3.2m compared to £3.0m in 2023/24 (7% increase). Sport England was GMM's largest funder, contributing £2m this year compared to £1.8m in the 2023/24. This increase was due to additional funding received for Football and Multisport and one-off projects including Moving Communities and Manchester Coaching Festival. There was also a full year of funding for the Welfare Officers programme, compared to a half year of funding in the prior year.

Expenditure for the year 2024/25 was approximately £2.8m, compared to £3.2m in 2023/24. The decrease of 11% reflects the reprofiling of restricted grants due to timing differences of expenditure and changes in personnel during the year resulting in cost savings. Underspends against unrestricted funds have led to the creation of two designated funds in 2025/26 to support the strategic long-term plans of the Charity. At the balance sheet date, the charity had net assets of £1.45m, compared to £1.36m at 31 March 2024.

As a means to protect the value of the reserves retained as part of the reserves policy, in June 2023, the charity established an investment portfolio (£0.2m) managed through an external management company – Investec. The investment was placed via an agreed investment policy which considered Environmental, Social and Governance factors and set out areas of business, investment could not be made:

- Tobacco
- Gambling
- Armaments
- Animal Testing
- Fossil Fuels

In December 2024 an additional £0.16m was invested in Government Gilts.
At the end of March 2025, the total investment was valued at £0.38m.

Cash deposits had increased from £520,000 to £682,000 during the year ended 31 March 2025. This increase in cash was a result of underspend in some of the projects and the timing of grant receipts at the end of financial year.

GREATER MANCHESTER SPORTS PARTNERSHIP OPERATING AS "GREATER MANCHESTER MOVING" MANAGEMENT COMMITTEE'S REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

Total debtors decreased from £165,000 to £14,000 during the year ended 31 March 2025. This was due to core grant income from GMCA being invoiced in advance in March 2024 and a reduction in prepayments and deferred income.

Principal funding sources

There are 4 principal funding sources within the organisation:

- A five-year funding agreement with Sport England as a strategic partner up to 2027
- A two-year funding agreement with GM Combined Authority up to March 2026
- A three-year funding agreement with GM NHS up to March 2027
- A three-year funding agreement with Sport England for place partnerships work in GM to 2028

As part of the board's decision to reduce financial risks and maximise investment income, the charity continued to invest some of its reserves in long term deposit accounts with CAF Bank, Virgin Bank & ShawBrook Bank as well as a portion of invested low risk securities. The charitable company is an admitted body of the Greater Manchester Pension Fund. See note 1.11 for further details on the accounting for this scheme.

Reserves policy

The charity has established a free reserves policy that focuses on the value and liquidity of available reserves to ensure sufficient working capital is available and to accommodate the financial impact of the risks the charity may face. Given the significant dependence on our primary funding partners the policy also considers the funds required to address the impact of a material change in funding levels from our primary funding partners. Free reserves exclude restricted funds and designated funds, and the policy is reviewed annually.

In March 2025 the board of trustees have considered the working capital needs and the potential risks the charity faces and determined that a free reserves requirement is an amount of £623,000 which should be available in cash or assets that could be readily liquidated. At the balance sheet date our free reserves were £1,026,000 and cash and assets that could be readily liquidated amounted to £1.2m. This shows excess reserves of £403,000 at the balance sheet date. In addition, although designed as long-term investments, fixed asset investments could be liquidated in the near term if required, although this could result in reduced gains. As part of our strategic planning process, the Trustees will continue to consider how these excess reserves can best be applied over the medium term to accelerate our charitable mission.

Unrestricted, Restricted and Designated Funds

On 31 March 2025, the charity had total funds of £1.45m. Of this balance, £1.03m were unrestricted funds and £422,000 were restricted. Restricted funds are those funds that have been received for restricted purposes and projects.

In comparison for the year ended 31 March 2024 there were funds of £1.36m, of this balance, £970,000 were unrestricted funds and £395,000 were restricted.

Future Plans

GMM has developed a business plan which sets out our purpose, vision and mission, our values and the way we work, who we are and what we do. It describes how we support people and partners across the system and outlines our value and contribution to GM Moving in Action.

Purpose

GMM's purpose is Changing Lives Together through Movement, Physical Activity and Sport.

GREATER MANCHESTER SPORTS PARTNERSHIP OPERATING AS "GREATER MANCHESTER MOVING" MANAGEMENT COMMITTEE'S REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

Vision

United communities and more equal and inclusive places in which people can lead happier, healthier and more active lives

Mission

We lead, support and connect a Greater Manchester system that creates the conditions to enable Active Lives for All

Operationally, GMM will continue to work on its systemic and delivery roles as outlined in our submission to Sport England for primary investment as well as delivering against the priority plans which support the ambitions within GM Moving in Action.

Within the organisation, we have identified the foundations which help to create and sustain a healthy, productive, efficient, high-performing, motivated and progressive organisation that leads the way, within Greater Manchester and beyond.

- Financial sustainability
- Stakeholder relationships
- Learning and development
- Workplace operations
- Organisational culture
- Strategic development

These foundations and building blocks of a high performing organisation are what we measure ourselves against.

2025-26 Key Areas of Focus

In response to this message from our Chair,

"GM Moving is viewed positively and significantly locally, nationally and internationally.

There is a sense of permission and invitation to offer something bigger. We could make a more significant contribution, and we have more value to add. Currently, there's an informality to that ask. There is a generosity and openness about how we operate, and a continual ask from others for us to share, support learning, coach, mentor and guide people, organisations and places in their work"

We are taking greater responsibility for our leadership in Uniting the Movement, and taking positive action, aligned to our values, to lead, support and connect within and outside of Greater Manchester.

This includes:

- Ambitious, confident, progressive leadership on GM Moving and Uniting the Movement.
- Strategic leadership on policy and influence locally and nationally.
- Growing, diversifying and strengthening involvement across GM and nationally.
- Developing a support offer for other places and aligned missions, to better support and share the learning in action.
- Lead, support and connect with strategic leaders in every locality across GM as health integration and place-based working continues to mature.
- Continued high quality delivery of the GMM business plan and maintenance of the values, culture and ways of working across the team- learning all the time about how to create the conditions for change and lead with a movement for movement with disproportionate influence and impact.
- Establishing a technology and digital strategy aimed at enhancing performance and driving efficiency across the organisation.

GREATER MANCHESTER SPORTS PARTNERSHIP OPERATING AS "GREATER MANCHESTER MOVING" MANAGEMENT COMMITTEE'S REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

Structure, governance and management

GMM is a Company Limited by Guarantee, registered in England and Wales, No. 3258930, registered Charity No. 1059115. It is governed by its Articles of Association. Greater Manchester Moving was originally constituted in 1996 (as GM Youth Games) and changed its name in 2000 to GM Sports Partnership. The Articles of Association were amended in 2023 to reflect updated Company Objects and also current legislation.

As a Charitable Company, GMM has a Board of Directors who also serve as the Charity Trustees. Trustees/Directors are recruited against a skills matrix that defines areas that the company needs represented, to drive the business plan forward for the benefit of GM. The Strategic Lead Business Operations acts as Company Secretary. All Directors/Trustees undergo Induction Training. This is carried out by the CEO and supported by the Strategic Lead Business Operations.

There is a comprehensive induction pack which includes Terms of Reference of the Board and Subgroups; Trustee Job Description; Roles of the Board; Code of Conduct; Levels of Delegated Authority; Declaration of Interests, and information on Greater Manchester Moving structure. Members of the charity guarantee to contribute an amount not exceeding £1 to the assets of the charity in the event of winding up. The total number of such guarantees on 31st March 2025 was 12 (2024:12). The management committee are members of the charity, but this entitles them only to voting rights. The management committee have no beneficial interest in the charity. All management committee give their time voluntarily and receive no benefits from the charity. Any expenses reclaimed from the charity are set out in note 12 to the accounts.

There are two sub committees of the main board – Audit and Risk and Nominations and Remunerations. Both committees meet formally twice a year outside of the main board meetings and have decision-making functions based on recommendations brought forwards by the Executive Team. Both committees report directly to the main Board.

The executive functions of the Company are managed by the Executive Team, which consists of Hayley Lever (Chief Executive Officer) and four Strategic Directors. The CEO and Directors have delegated powers for the day-to-day management of GMM. GMM is an independent company (as outlined above) and is part of a wider support network (the Active Partnership Network). The APNT connect, strengthen and enable Active Partnerships, and as nurturing relationships across different sectors, stakeholders and within government bodies and departments.

Related parties and relationships with other organisations

GMM is a Company Limited by Guarantee and a Registered Charity. It has no subsidiary undertakings. It works closely with a wide range of organisations and charities to further its charitable objects. These include National Governing Bodies of Sport, Active Partnership Network, GM combined Authority, GM Local Authorities, The Integrated Health & Care Partnership, Sport England and other local cross sector organisations.

GREATER MANCHESTER SPORTS PARTNERSHIP OPERATING AS "GREATER MANCHESTER MOVING" MANAGEMENT COMMITTEE'S REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

Remuneration policy for key management personnel

GMM has a Pay Policy Statement which sets out the Charities approach to setting the pay of its employees by identifying the method by which all salaries of employees are determined and who is responsible for ensuring the policy is adhered to.

The policy sets out the organisation context for pay including stating that GMM uses the nationally negotiated Local Government Public Sector pay spine as the basis for its rates of pay. The salary structure is in line with pay bands and identifies Pay Grades and Scale Points that each type of role falls between. The pay of the Senior Management Team (and implementation of Cost-of-Living Allowance increases to the wider staff team) is further determined and reviewed by the GMM Board Nominations & Remuneration Sub-committee with recommendations being made to, and agreed by, the wider Board of Trustees.

Risk Management

The GMM Board of Trustees has the overall responsibility to ensure that sound and effective risk management and internal control systems are maintained and reviewed for effectiveness. GMM has created an Audit & Risk Sub-committee which supports the board and has delegated authority to agree (or, where appropriate, make recommendations) the following:

- Oversee and advise the Board on current risk exposures of the company and future risk strategy.
- Advise the board on the company's overall risk appetite, tolerance and strategy, taking account of the financial environment.
- Keep under review the company's overall risk assessment processes that inform the board's decision making.
- Set a standard for the accurate and timely monitoring of risk types of critical importance.
- Review the company's capability to identify and manage new risk types.
- Keep under review the effectiveness of the company's internal financial controls and risk management systems.
- Annually review the organisations risk management and internal control systems to ensure effectiveness and that they meet the aims for which they were established.
- Review proposed write-offs of aged debtors in excess of £1,000 with decision recommendations to the full board.
- Review the company's procedure for detecting fraud.
- Review the company's procedure for the prevention of bribery.

The Audit & Risk Sub-committee will then report to the Board after due review of the effectiveness of the Groups risk management and internal control systems. The Board considers the work and findings of the sub-committee in forming its own view on the effectiveness of the systems. The Executive Team together with the Strategic Lead - Business Operations are responsible for designing and implementing risk management and internal control systems to manage risks with the whole team. The Greater Manchester Moving Risk Management Plan draws on guidance information from the Charity Commission

Potential risks to the organisation are identified and assessed against the impact and likelihood (net risk). Each risk then has identified control measures resulting in a residual risk score and then if further action is required a target score is provided.

GREATER MANCHESTER SPORTS PARTNERSHIP OPERATING AS "GREATER MANCHESTER MOVING" MANAGEMENT COMMITTEE'S REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

The risk register template and the risks identified were updated resulting in the production of 10 key organisational risks that are reported to Board on a quarterly basis.

Thematically the risks that have been identified are:

- Finance – investment and inflation
- People – capacity and diversity
- Organisational – growth and succession planning
- Operational – Office disaster

The Audit & Risk Committee will ensure that there is a robust budgeting and forecasting process to ensure any shortfalls identified. Trustees are confident that the level of free reserves held by the charity will sufficiently cover any budgetary shortfalls in the short to medium term.

The Company is insured through Howdens (Insurance Broker) and the policies cover the business risks of the company.

Fund Raising

There were no fund-raising activities within the financial year.

Statement of responsibilities of the management committee

The management committee (who are also directors of Greater Manchester Sports Partnership for the purposes of company law) are responsible for preparing the management committee's annual report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company law requires the management committee to prepare financial statements for each financial year which give a true and fair view of the position of the charitable company and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that period. In preparing these financial statements, the management committee are required to:

- Select suitable accounting policies and then apply them consistently.
- Observe the methods and principles in the Charities SORP
- Make judgements and estimates that are reasonable and prudent.
- State whether applicable UK Accounting Standards and statements of recommended practice have been followed, subject to any material departures disclosed and explained in the financial statements.
- Prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

The management committee are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charitable company and enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

In so far as the management committee are aware:

- There is no relevant audit information of which the charitable company's auditors are unaware.
- The management committee have taken all steps that they ought to have taken to make themselves aware of any relevant audit information and to establish that the auditors are aware of that information.

The management committee are responsible for the maintenance and integrity of the corporate and financial information included on the charitable company's website. Legislation in the United Kingdom governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

**GREATER MANCHESTER SPORTS PARTNERSHIP
OPERATING AS "GREATER MANCHESTER MOVING"
MANAGEMENT COMMITTEE'S REPORT (INCLUDING DIRECTORS' REPORT)
(CONTINUED)**

FOR THE YEAR ENDED 31 MARCH 2025

Auditor

Sumer AuditCo. Ltd were re-appointed as the charitable company's auditors during the year and have expressed their willingness to continue in that capacity. The engagement is structured under a Master Services Agreement, wherein Carpenter Box provides audit services through its personnel, who carry out the requisite audit procedures.

Disclosure of information to auditor

Each of the trustees has confirmed that there is no information of which they are aware which is relevant to the audit, but of which the auditor is unaware. They have further confirmed that they have taken appropriate steps to identify such relevant information and to establish that the auditor is aware of such information.

The trustees' report was approved by the Board of Trustees.

The management committee's report was approved by the Board of Management Committee.

Mike Perls

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Mr M J Perls MBE

Trustee

Date: 04 September 2025

**GREATER MANCHESTER SPORTS PARTNERSHIP
OPERATING AS "GREATER MANCHESTER MOVING"
STATEMENT OF MANAGEMENT COMMITTEE'S RESPONSIBILITIES
FOR THE YEAR ENDED 31 MARCH 2025**

The management committee, who are also the directors of Greater Manchester Sports Partnership for the purpose of company law, are responsible for preparing the Management Committee's Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company Law requires the management committee to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that year.

In preparing these financial statements, the management committee are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

The management committee are responsible for keeping adequate accounting records that disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

GREATER MANCHESTER SPORTS PARTNERSHIP OPERATING AS "GREATER MANCHESTER MOVING" INDEPENDENT AUDITOR'S REPORT

TO THE MANAGEMENT COMMITTEE OF GREATER MANCHESTER SPORTS PARTNERSHIP

Opinion

We have audited the financial statements of Greater Manchester Sports Partnership (the 'charity') for the year ended 31 March 2025 which comprise the statement of financial activities, the balance sheet, the statement of cash flows and notes to the financial statements, including significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102 *The Financial Reporting Standard applicable in the UK and Republic of Ireland* (United Kingdom Generally Accepted Accounting Practice).

In our opinion, the financial statements:

- give a true and fair view of the state of the charity's affairs as at 31 March 2025 and of its incoming resources and application of resources, including its income and expenditure, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Companies Act 2006.

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the *Auditor's responsibilities for the audit of the financial statements* section of our report. We are independent of the charity in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Conclusions relating to going concern

In auditing the financial statements, we have concluded that the management committee's use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the charity's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the management committee with respect to going concern are described in the relevant sections of this report.

Other information

The other information comprises the information included in the annual report other than the financial statements and our auditor's report thereon. The management committee are responsible for the other information contained within the annual report. Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon. Our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the course of the audit, or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether this gives rise to a material misstatement in the financial statements themselves. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

Opinions on other matters prescribed by the Companies Act 2006

In our opinion, based on the work undertaken in the course of our audit:

- the information given in the management committee's report for the financial year for which the financial statements are prepared, which includes the directors' report prepared for the purposes of company law, is consistent with the financial statements; and
- the directors' report included within the management committee's report has been prepared in accordance with applicable legal requirements.

GREATER MANCHESTER SPORTS PARTNERSHIP OPERATING AS "GREATER MANCHESTER MOVING" INDEPENDENT AUDITOR'S REPORT (CONTINUED)

TO THE MANAGEMENT COMMITTEE OF GREATER MANCHESTER SPORTS PARTNERSHIP

Matters on which we are required to report by exception

In the light of the knowledge and understanding of the charity and its environment obtained in the course of the audit, we have not identified material misstatements in the directors' report included within the management committee's report.

We have nothing to report in respect of the following matters in relation to which the Companies Act 2006 requires us to report to you if, in our opinion:

- adequate accounting records have not been kept, or returns adequate for our audit have not been received from branches not visited by us; or
- the financial statements are not in agreement with the accounting records and returns; or
- certain disclosures of trustees' remuneration specified by law are not made; or
- we have not received all the information and explanations we require for our audit; or
- the management committee were not entitled to prepare the financial statements in accordance with the small companies regime and take advantage of the small companies' exemptions in preparing the management committee's report and from the requirement to prepare a strategic report.

Responsibilities of management committee

As explained more fully in the statement of management committee's responsibilities, the management committee, who are also the directors of the charity for the purpose of company law, are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the management committee determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error. In preparing the financial statements, the management committee are responsible for assessing the charity's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the management committee either intend to liquidate the charitable company or to cease operations, or have no realistic alternative but to do so.

Auditor's responsibilities for the audit of the financial statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

Irregularities, including fraud, are instances of non-compliance with laws and regulations. We design procedures in line with our responsibilities, outlined above, to detect material misstatements in respect of irregularities, including fraud. The extent to which our procedures are capable of detecting irregularities, including fraud, is detailed below.

In identifying and assessing risks of material misstatement in respect of irregularities, including fraud and non-compliance with laws and regulations, our procedures included the following:

- Obtaining an understanding of the legal and regulatory framework that the charity operates in, focusing on those laws and regulations that had a direct effect on the financial statements and operations;
- Obtaining an understanding of the charity's policies and procedures on fraud risks, including knowledge of any actual, suspected or alleged fraud; and
- Discussing among the engagement team how and where fraud might occur in the financial statements and any potential indicators of fraud through our knowledge and understanding of the company and our sector-specific experience.

As a result of these procedures, we considered the opportunities and incentives that may exist within the charitable company for fraud. We are also required to perform specific procedures to respond to the risk of management override. As a result of performing the above, we identified the following areas as those most likely to have an impact on the financial statements: compliance with the UK Companies Act and Charities Act.

GREATER MANCHESTER SPORTS PARTNERSHIP OPERATING AS "GREATER MANCHESTER MOVING" INDEPENDENT AUDITOR'S REPORT (CONTINUED)

TO THE MANAGEMENT COMMITTEE OF GREATER MANCHESTER SPORTS PARTNERSHIP

In addition to the above, our procedures to respond to risks identified included the following:

- Making enquiries of management about any known or suspected instances of non-compliance with laws and regulations and fraud;
- Reviewing minutes of meetings of the board and senior management;
- Challenging assumptions and judgements made by management in their significant accounting estimates; and
- Auditing the risk of management override of controls, including through testing journal entries and other adjustments for appropriateness.

Due to the inherent limitations of an audit, there is an unavoidable risk that some material misstatements in the financial statements may not be detected, even though the audit is properly planned and performed in accordance with the ISAs (UK). For instance, the further removed non-compliance is from the events and transactions reflected in the financial statements, the less likely the auditor is to become aware of it or to recognise the non-compliance.

A further description of our responsibilities is available on the Financial Reporting Council's website at: <https://www.frc.org.uk/auditorsresponsibilities>. This description forms part of our auditor's report.

Use of our report

This report is made solely to the charitable company's members, as a body, in accordance with Chapter 3 of Part 16 of the Companies Act 2006. Our audit work has been undertaken so that we might state to the charitable company's members those matters we are required to state to them in an auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charitable company and the charitable company's members as a body, for our audit work, for this report, or for the opinions we have formed.

Kristina Perry

**Kristina Perry FCCA (Senior Statutory Auditor)
for and on behalf of Sumer Audit
Chartered Accountants
Statutory Auditor
Worthing**

05 September 2025
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Sumer Audit is the trading name of Sumer Auditco Limited

**GREATER MANCHESTER SPORTS PARTNERSHIP
OPERATING AS "GREATER MANCHESTER MOVING"
STATEMENT OF FINANCIAL ACTIVITIES
INCLUDING INCOME AND EXPENDITURE ACCOUNT**

FOR THE YEAR ENDED 31 MARCH 2025

		Unrestricted funds 2025 £	Restricted funds 2025 £	Total 2025 £	Unrestricted funds 2024 £	Restricted funds 2024 £	Total 2024 £
	Notes 1.2					as restated	as restated
Income from:							
Charitable activities	3	175,600	2,792,290	2,967,890	175,600	2,704,693	2,880,293
Other trading activities	4	69,897	-	69,897	705	-	705
Investments	5	158,011	-	158,011	113,974	-	113,974
Total income		<u>403,508</u>	<u>2,792,290</u>	<u>3,195,798</u>	<u>290,279</u>	<u>2,704,693</u>	<u>2,994,972</u>
Expenditure on:							
Charitable activities	6	<u>44,925</u>	<u>2,764,681</u>	<u>2,809,606</u>	<u>57,824</u>	<u>3,092,975</u>	<u>3,150,799</u>
Net gains on investments	10	<u>286</u>	<u>-</u>	<u>286</u>	<u>16,037</u>	<u>-</u>	<u>16,037</u>
Net income/(expenditure)		<u>358,869</u>	<u>27,609</u>	<u>386,478</u>	<u>248,492</u>	<u>(388,282)</u>	<u>(139,790)</u>
Transfers between funds		-	-	-	(93)	93	-
Other recognised gains and losses:							
Actuarial losses on defined benefit pension schemes		<u>(303,000)</u>	<u>-</u>	<u>(303,000)</u>	<u>(209,000)</u>	<u>-</u>	<u>(209,000)</u>
Net movement in funds		<u>55,869</u>	<u>27,609</u>	<u>83,478</u>	<u>39,399</u>	<u>(388,189)</u>	<u>(348,790)</u>
Reconciliation of funds:							
Fund balances at 1 April 2024		<u>970,239</u>	<u>394,523</u>	<u>1,364,762</u>	<u>930,840</u>	<u>782,712</u>	<u>1,713,552</u>
Fund balances at 31 March 2025		<u><u>1,026,108</u></u>	<u><u>422,132</u></u>	<u><u>1,448,240</u></u>	<u><u>970,239</u></u>	<u><u>394,523</u></u>	<u><u>1,364,762</u></u>

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

GREATER MANCHESTER SPORTS PARTNERSHIP OPERATING AS "GREATER MANCHESTER MOVING" BALANCE SHEET

AS AT 31 MARCH 2025

	Notes	2025 £	£	2024 £	£
Fixed assets					
Investments	12		376,323		216,037
			<u>376,323</u>		<u>216,037</u>
Current assets					
Debtors	13	13,640		164,728	
Investments	14	542,386		737,561	
Cash at bank and in hand		682,484		520,105	
		<u>1,238,510</u>		<u>1,422,394</u>	
Creditors: amounts falling due within one year	15	(166,593)		(273,669)	
		<u></u>		<u></u>	
Net current assets			1,071,917		1,148,725
Total assets less current liabilities			<u>1,448,240</u>		<u>1,364,762</u>
Income funds					
Restricted funds	18	422,132		394,523	
Unrestricted funds		1,026,108		970,239	
		<u>1,448,240</u>		<u>1,364,762</u>	

The financial statements were approved by the Management Committee on 04 September 2025

Mike Perls

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Mr M J Perls MBE

Trustee

Company registration number 03258930

GREATER MANCHESTER SPORTS PARTNERSHIP
OPERATING AS "GREATER MANCHESTER MOVING"
STATEMENT OF CASH FLOWS
FOR THE YEAR ENDED 31 MARCH 2025

	Notes	2025 £	£	2024 £	£
Cash flows from operating activities					
Cash generated from operations	22		96,193		439,180
Investing activities					
Purchase of investments		(160,000)		(200,000)	
Investment income received		31,011		23,974	
Net cash used in investing activities			(128,989)		(176,026)
Net cash used in financing activities			-		-
Net (decrease)/increase in cash and cash equivalents			(32,796)		263,154
Cash and cash equivalents at beginning of year			1,257,666		994,512
Cash and cash equivalents at end of year			1,224,870		1,257,666
Relating to:					
Cash at bank and in hand			682,484		520,105
Short term deposits included in current asset investments			542,386		737,561

GREATER MANCHESTER SPORTS PARTNERSHIP OPERATING AS "GREATER MANCHESTER MOVING"

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2025

1 Accounting policies

Charity information

Greater Manchester Sports Partnership is a private company limited by guarantee incorporated in England and Wales. The registered office is Greater Manchester Moving, House of Sport, Rowsley Street, Manchester, M11 3FF.

1.1 Accounting convention

The financial statements have been prepared in accordance with the charity's articles of association, the Companies Act 2006, FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" ("FRS 102") and the Charities SORP "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 charity is a Public Benefit Entity as defined by FRS 102.

The financial statements are prepared in sterling, which is the functional currency of the charity. Monetary amounts in these financial statements are rounded to the nearest £1.

The financial statements have been prepared under the historical cost convention. The principal accounting policies adopted are set out below.

1.2 Prior period adjustment

The financial statements include a restatement to income from charitable activities in the comparative period in respect of the Sport England 'Core Systematic' funding. In previously filed accounts this was recognised within donations and legacies. The amounts reclassified in the year ended 31 March 2024 are £1,047,296. This reclassification has no impact on net income or reserves.

1.3 Going concern

At the time of approving the financial statements, the management committee have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. The trustees have considered relevant information, including the charity's principal risks and uncertainties, the annual budget, four year financial forecast and the impact of subsequent events in making their assessment. Based on these assessments and having regard to the resources available to the entity, the trustees have concluded that there is no material uncertainty and that they can continue to adopt the going concern basis in preparing the annual report and financial statements.

1.4 Charitable funds

Unrestricted funds are available for use at the discretion of the management committee in furtherance of their charitable objectives.

Designated funds are unrestricted funds of the charity which the trustees have decided at their discretion to set aside to use for a specific purpose.

Restricted funds are subject to specific conditions by donors or grantors as to how they may be used. The purposes and uses of the restricted funds are set out in the notes to the financial statements.

1.5 Income

Income is recognised when the charity is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

Income from government and other grants is recognised when the charity has entitlement of the funds, any performance conditions attached to the grants have been met, it is probable that the income will be received and the amount can be measured reliably and is not deferred.

**GREATER MANCHESTER SPORTS PARTNERSHIP
OPERATING AS "GREATER MANCHESTER MOVING"
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2025**

1 Accounting policies

(Continued)

Income received in advance of a provision of a specified service is deferred until the criteria for income recognition are met.

Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the charity; this is normally upon notification of the interest paid or payable by the bank.

1.6 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 under the following activity headings:

- Expenditure on charitable activities includes the costs of delivering projects and courses undertaken to further the purposes of the charity and their associated support costs.
- Other expenditure represents those items not falling into any other heading.

Irrecoverable VAT is charged as a cost against the activity for which the expenditure was incurred.

Support costs are those functions that assist the work of the charity but do not directly undertake charitable activities. Support costs include back office costs, finance, personnel, payroll and governance costs which support the charity's programmes and activities. The bases on which support costs have been allocated are set out in note 7.

1.7 Investments

Fixed asset investments

Fixed asset investments are initially measured at transaction price excluding transaction costs, and are subsequently measured at fair value at each reporting date. Changes in fair value are recognised in net income/(expenditure) for the year. Transaction costs are expensed as incurred.

Current asset investments

Current asset investments include cash investments with a maturity of greater than three months from the date of opening of the deposit or similar account.

1.8 Cash and cash equivalents

Cash and cash equivalents include cash in hand and bank balances. Cash equivalents are defined as short-term investments that are highly liquid and can be easily converted into a known amount of cash.

1.9 Financial instruments

The charity has elected to apply the provisions of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instruments Issues' of FRS 102 to all of its financial instruments.

Financial instruments are recognised in the charity's balance sheet when the charity becomes party to the contractual provisions of the instrument.

Financial assets and liabilities are offset, with the net amounts presented in the financial statements, when there is a legally enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

**GREATER MANCHESTER SPORTS PARTNERSHIP
OPERATING AS "GREATER MANCHESTER MOVING"
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2025**

1 Accounting policies

(Continued)

Basic financial assets

Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

Basic financial liabilities

Basic financial liabilities, including creditors and bank loans are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future payments discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

Debt instruments are subsequently carried at amortised cost, using the effective interest rate method.

Derecognition of financial liabilities

Financial liabilities are derecognised when the charity's contractual obligations expire or are discharged or cancelled.

1.10 Employee benefits

The cost of any unused holiday entitlement is recognised in the period in which the employee's services are received.

Termination benefits are recognised immediately as an expense when the charity is demonstrably committed to terminate the employment of an employee or to provide termination benefits.

1.11 Retirement benefits

The charitable company is an admitted body of the Greater Manchester Pension Fund.

The Greater Manchester Pension Fund (GMPF) is a multi-employer defined benefit scheme administered for the benefit of Local Authorities and other bodies and is managed in accordance with the Local Government Pension Scheme Regulations 1997 (as amended). Past and present employees are covered by the provisions of the Greater Manchester Pension Scheme.

The LGPS is a funded scheme and the assets are held separately from those of the charity in separate trustee administered funds. Pension scheme assets are measured at fair value and liabilities are measured on an actuarial basis using the projected unit credit method and discounted at a rate equivalent to the current rate of return on a high quality corporate bond of equivalent term and currency to the liabilities. The actuarial valuations are obtained at least triennially and are updated at each balance sheet date. The amounts charged to operating surplus are the current service costs and the costs of scheme introductions, benefit changes, settlements and curtailments. They are included as part of staff costs as incurred. Net interest on the net defined benefit liability/asset is also recognised in the statement of financial activities and comprises the interest cost on the defined benefit obligation and interest income on the scheme assets, calculated by multiplying the fair value of the scheme assets at the beginning of the period by the rate used to discount the benefit obligations. The difference between the interest income on the scheme assets and the actual return on the scheme assets is recognised in other recognised gains and losses.

If the present value of the defined benefit obligation at the reporting date is less than the fair value of plan assets at that date, the plan has a surplus. A plan surplus, as a defined benefit plan asset, is only recognised to the extent that it can be recovered either through reduced contributions in the future or through refunds from the plan. Actuarial gains and losses are recognised immediately in other recognised gains and losses.

**GREATER MANCHESTER SPORTS PARTNERSHIP
OPERATING AS "GREATER MANCHESTER MOVING"
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2025**

2 Critical accounting estimates and judgements

In the application of the charity's accounting policies, the management committee are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

3 Income from charitable activities

	Unrestricted funds 2025 £	Restricted funds 2025 £	Total 2025 £	Unrestricted funds 2024 £	Restricted funds 2024 £ as restated	Total 2024 £ as restated
Sport & physical activity development						
Grants	175,600	2,792,290	2,967,890	175,600	2,704,693	2,880,293

Performance related grants analysis

	2025 £	2024 £ as restated
Greater Manchester Combined Authority	200,600	200,600
Sport England	2,011,775	1,768,236
GMICP	668,000	668,339
Home Office	-	135,736
GM Local Authorities	20,000	9,999
Active Partnership Network	67,515	85,391
Bury Council	-	11,992
	<u>2,967,890</u>	<u>2,880,293</u>

4 Other trading activities

	Unrestricted funds 2025 £	Restricted funds 2025 £	Total 2025 £	Unrestricted funds 2024 £	Restricted funds 2024 £	Total 2024 £
Consultancy and conference fees	69,897	-	69,897	705	-	705

**GREATER MANCHESTER SPORTS PARTNERSHIP
OPERATING AS "GREATER MANCHESTER MOVING"
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2025**

5 Investments

	Unrestricted funds 2025 £	Restricted funds 2025 £	Total 2025 £	Unrestricted funds 2024 £	Restricted funds 2024 £	Total 2024 £
Interest receivable	31,011	-	31,011	23,974	-	23,974
Net interest on defined benefit pension scheme	127,000	-	127,000	90,000	-	90,000
	<u>158,011</u>	<u>-</u>	<u>158,011</u>	<u>113,974</u>	<u>-</u>	<u>113,974</u>

6 Expenditure on charitable activities

	2025 £	2024 £
Direct costs		
Staff costs	1,448,272	1,340,360
Training and recruitment	19,582	18,744
Office expenses	5,816	25,530
Miscellaneous	7,966	5,405
Professional fees	72,944	4,871
Hire of facilities and rentals	9,221	5,849
Sports programmes	607,198	1,176,312
Insurance	8,721	8,671
Events	16,617	13,026
Advertising and promotions	15,644	31,529
	<u>2,211,981</u>	<u>2,630,297</u>
Share of support and governance costs (see note 7)		
Support	577,224	506,408
Governance	20,401	14,094
	<u>2,809,606</u>	<u>3,150,799</u>
Analysis by fund		
Unrestricted funds	44,925	57,824
Restricted funds	2,764,681	3,092,975
	<u>2,809,606</u>	<u>3,150,799</u>

**GREATER MANCHESTER SPORTS PARTNERSHIP
OPERATING AS "GREATER MANCHESTER MOVING"
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2025**

7 Support costs

	Support costs	Governance costs	2025	Support costs	Governance costs	2024
	£	£	£	£	£	£
Staff salaries & travel	394,762	-	394,762	368,969	-	368,969
Training & recruitment	20,404	-	20,404	31,265	-	31,265
Office rent & expenses	68,655	-	68,655	41,575	-	41,575
Depreciation	5,143	-	5,143	4,947	-	4,947
Professional fees	57,272	-	57,272	41,589	-	41,589
Club development, competitions & coaches	3,960	-	3,960	303	-	303
Hire of facilities	3,879	-	3,879	2,847	-	2,847
Insurance	8,317	-	8,317	7,474	-	7,474
Advertising and promotion	14,832	-	14,832	7,439	-	7,439
Board expenses	-	2,144	2,144	-	4,565	4,565
Audit & accountancy fees	-	18,257	18,257	-	9,529	9,529
	<u>577,224</u>	<u>20,401</u>	<u>597,625</u>	<u>506,408</u>	<u>14,094</u>	<u>520,502</u>
Analysed between						
Charitable activities	<u>577,224</u>	<u>20,401</u>	<u>597,625</u>	<u>506,408</u>	<u>14,094</u>	<u>520,502</u>

All support costs incurred are allocated on a direct cost basis to charitable activities.

Governance costs includes payments to the auditors of £12,540 (2024: £9,529) for audit and preparation of financial statements.

8 Management Committee

None of the trustees were paid any remuneration or received any other benefits during the current or comparative period for their role as trustees. See note 20 for details of further related party transactions.

Travel and subsistence expenses were reimbursed to 2 (2024: None) trustees totalling £378 (2024: £nil). During the year trustees had their expenses, relating to board meetings, paid directly to third parties and this amounted to £1,766 (2024: £4,685).

9 Employees

The average monthly number of employees during the year was:

2025 Number	2024 Number
<u>39</u>	<u>34</u>

**GREATER MANCHESTER SPORTS PARTNERSHIP
OPERATING AS "GREATER MANCHESTER MOVING"
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2025**

9 Employees (Continued)

Employment costs	2025 £	2024 £
Wages and salaries	1,476,519	1,361,972
Social security costs	160,106	141,357
Other pension costs	205,722	206,000
	<u>1,842,347</u>	<u>1,709,329</u>

The number of employees whose annual remuneration was more than £60,000 is as follows:

	2025 Number	2024 Number
£60,000 - £70,000	1	2
£100,001 - £110,000	-	1
£110,001 - £120,000	1	-
	<u>1</u>	<u>3</u>

10 Gains and losses on investments

	Unrestricted funds 2025 £	Unrestricted funds 2024 £
Gains/(losses) arising on:		
Revaluation of investments	286	16,037
	<u>286</u>	<u>16,037</u>

11 Taxation

The charity is exempt from taxation on its activities because all its income is applied for charitable purposes.

**GREATER MANCHESTER SPORTS PARTNERSHIP
OPERATING AS "GREATER MANCHESTER MOVING"
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2025**

12 Fixed asset investments

	Cash in portfolio
Cost or valuation	
At 1 April 2024	216,037
Additions	160,000
Valuation changes	286
At 31 March 2025	376,323
Carrying amount	
At 31 March 2025	376,323
At 31 March 2024	216,037

13 Debtors

	2025 £	2024 £
Amounts falling due within one year:		
Trade debtors	2,529	130,934
Prepayments and accrued income	11,111	33,794
	13,640	164,728

14 Current asset investments

	2025 £	2024 £
Deposit accounts	542,386	737,561

15 Creditors: amounts falling due within one year

	2025 £	2024 £
Other taxation and social security	37,189	35,910
Trade creditors	43,106	120,218
Other creditors	2,626	3,010
Accruals and deferred income	83,672	114,531
	166,593	273,669

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**GREATER MANCHESTER SPORTS PARTNERSHIP
OPERATING AS "GREATER MANCHESTER MOVING"
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2025**

16 Deferred income

	2025	2024
	£	£
Other deferred income	-	20,000
	<u> </u>	<u> </u>

Deferred income is included in the financial statements as follows:

	2025	2024
	£	£
Deferred income is included within:		
Current liabilities	-	20,000
	<u> </u>	<u> </u>
Movements in the year:		
Deferred income at 1 April 2024	20,000	-
Released from previous periods	(20,000)	-
Resources deferred in the year	-	20,000
	<u> </u>	<u> </u>
Deferred income at 31 March 2025	-	20,000
	<u> </u>	<u> </u>

Deferred income related to income received from British Olympics during the year ended 31 March 2024 for activities relating to the Olympic Games held during July - August 2024.

**GREATER MANCHESTER SPORTS PARTNERSHIP
OPERATING AS "GREATER MANCHESTER MOVING"
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2025**

17 Retirement benefit schemes

Defined benefit schemes

The Local Government Pension Scheme (LGPS) is a funded defined benefit pension scheme, with the assets held in separate trustee-administered funds. The agreed contribution rates for future years are 25.4% for employers and between 5.50% and 12.50% for employees.

The most recent actuarial valuations of plan assets and the present value of the defined benefit obligation were carried out at 31 March 2022 by Hymans Robertson LLP, Fellow of the Institute of Actuaries. This has been used by the actuary in valuing the pensions liability at 31 March 2025. The present value of the defined benefit obligation, the related current service cost and past service cost were measured using the projected unit credit method.

Principal actuarial assumptions

	2025	2024
	%	%
Discount rate	5.85	4.85
Expected rate of increase of pensions in payment	2.70	2.75
Expected rate of salary increases	3.5	3.55

The current mortality assumptions include sufficient allowance for future improvements in mortality rates. The assumed life expectations on retirement age 65 are:

	2025	2024
	Years	Years
Retiring today		
- Males	21.4	21.5
- Females	23.3	23.3
Retiring in 20 years		
- Males	22.5	22.6
- Females	25.2	25.2

Amounts recognised in the Statement of Financial Activities

	2025	2024
	£	£
Current service cost	203,000	206,000
Net interest on defined benefit liability/(asset)	(127,000)	(90,000)
Total costs	76,000	116,000

**GREATER MANCHESTER SPORTS PARTNERSHIP
OPERATING AS "GREATER MANCHESTER MOVING"
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2025**

17 Retirement benefit schemes

(Continued)

Amounts taken to Other Recognised Gains and Losses

	2025	2024
	£	£
Actual return on scheme assets	(296,000)	(499,000)
Less: calculated interest element	367,000	318,000
Return on scheme assets excluding interest income	71,000	(181,000)
Actuarial changes related to obligations	(1,431,000)	(323,000)
Effect of changes in the amount of surplus that is restricted	1,663,000	713,000
Total costs	303,000	209,000

Amounts recognised in the Balance Sheet

	2025	2024
	£	£
Present value of defined benefit obligations	3,871,000	4,834,000
Fair value of plan assets	(8,082,000)	(7,382,000)
Surplus in scheme	(4,211,000)	(2,548,000)
Restriction on scheme assets	4,211,000	2,548,000
Total liability recognised	-	-

	2025
	£
Liabilities at 1 April 2024	4,834,000
Current service cost	203,000
Benefits paid	(77,000)
Contributions from scheme members	102,000
Actuarial gains and losses	(1,431,000)
Interest cost	240,000
At 31 March 2025	3,871,000

The defined benefit obligations arise from plans which are wholly or partly funded.

**GREATER MANCHESTER SPORTS PARTNERSHIP
OPERATING AS "GREATER MANCHESTER MOVING"
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2025**

17 Retirement benefit schemes

(Continued)

	2025 £
Fair value of assets at 1 April 2024	7,382,000
Restriction of assets at 1 April 2024	(2,548,000)
Interest income	367,000
Return on plan assets (excluding amounts included in net interest)	(71,000)
Benefits paid	(77,000)
Contributions by the employer	379,000
Contributions by scheme members	102,000
Further restriction of assets	(1,663,000)
At 31 March 2025	3,871,000

The fair value of plan assets recognised at the reporting period end was comprised as follows:

	2025 £	2024 £
Equity instruments	2,516,150	3,335,460
Debt instruments	658,070	725,100
Property	348,390	386,720
Cash	348,390	386,720
	3,871,000	4,834,000

At 31 March 2025 the fund was in surplus. However, the criteria for the recognition of the surplus as an asset as described in note 1.11 was not met. The scheme's asset has therefore been restricted so as not to recognise a surplus.

GREATER MANCHESTER SPORTS PARTNERSHIP
OPERATING AS "GREATER MANCHESTER MOVING"
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2025

18 Restricted funds

The restricted funds of the charity comprise the unexpended balances of donations and grants held on trust subject to specific conditions by donors as to how they may be used.

	At 1 April 2024	Incoming resources	Resources expended	Transfers	At 31 March 2025
	£	£	£	£	£
Commonwealth Games	65	-	-	-	65
GM Active Ageing	14,398	-	(10,739)	-	3,659
GM School Games	3	-	-	-	3
GMHSCP - MSK	140	-	-	-	140
LDP Capacity	28,546	-	(9,324)	-	19,222
LP Core & Evaluation	64,433	556,873	(491,990)	-	129,316
SE Workforce	836	-	(811)	-	25
Volunteer Development	283	-	(15)	-	268
SE Delivery Partner Award	5,046	126,725	(117,231)	-	14,540
Football and Community Multi-Sport	14,176	80,397	(70,460)	-	24,113
Health & Care Integration	86,834	668,000	(653,394)	-	101,440
Moment to Pivot	24,999	-	(24,999)	-	-
Opening Schools Facilities	30,123	52,044	(82,167)	-	-
Places and Spaces	2,320	-	-	-	2,320
SE Systematic and Governing Award	76,492	1,087,180	(1,096,102)	-	67,570
APNO-Multi Sports Facilities	-	15,471	(15,471)	-	-
GM Moving (GMCA)	-	25,000	(25,000)	-	-
Welfare Officer	45,829	109,200	(96,387)	-	58,642
Moving Communities	-	26,400	(26,400)	-	-
Path to Paris	-	20,000	(19,191)	-	809
Manchester Coaching Festival	-	25,000	(25,000)	-	-
	<u>394,523</u>	<u>2,792,290</u>	<u>(2,764,681)</u>	<u>-</u>	<u>422,132</u>

GREATER MANCHESTER SPORTS PARTNERSHIP
OPERATING AS "GREATER MANCHESTER MOVING"
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2025

18 Restricted funds

(Continued)

Previous year:	At 1 April 2023 £	Incoming resources £	Resources expended £	Transfers £	At 31 March 2024 £
Commonwealth Games	65	-	-	-	65
CYP Core	288,917	-	(28,635)	(260,282)	-
GM Active Ageing	17,128	-	(2,730)	-	14,398
GM School Games	3	-	-	-	3
GMHSCP - MSK	140	-	-	-	140
LDP Capacity	39,314	-	(10,768)	-	28,546
LP Core & Evaluation	62,555	549,954	(548,076)	-	64,433
Primary School Sport	2,503	(2,344)	(159)	-	-
Satellite Club	56,279	-	-	(56,279)	-
SE Workforce	4,487	-	(3,651)	-	836
Tackling Inequalities	7,075	(9,116)	2,041	-	-
Volunteer Development	490	-	(207)	-	283
Closing the Gap Conference	18,047	-	(18,047)	-	-
SE Delivery Partner Award	19,025	88,675	(102,654)	-	5,046
Football and Community Multi-Sport	11,200	76,500	(73,524)	-	14,176
Health & Care Integration	65,475	668,339	(646,980)	-	86,834
Moment to Pivot	90,000	9,999	(75,000)	-	24,999
Opening Schools Facility	14,544	52,044	(36,465)	-	30,123
Places and Spaces	2,320	-	-	-	2,320
SE Systematic and Governing Award	46,907	1,047,296	(1,017,711)	-	76,492
APNO-Multi Sports Facilities	-	33,349	(33,349)	-	-
GM Moving (GMCA)	-	25,000	(25,000)	-	-
SAFER STREETS	-	135,735	(135,828)	93	-
Together Fund	36,238	(25,338)	(10,900)	-	-
Welfare Officer	-	54,600	(8,771)	-	45,829
Education Investment CYP	-	-	(56,052)	56,052	-
Positive Social Outcomes	-	-	(126,991)	126,991	-
Youth Voice CYP	-	-	(133,518)	133,518	-
	<u>782,712</u>	<u>2,704,693</u>	<u>(3,092,975)</u>	<u>93</u>	<u>394,523</u>

**GREATER MANCHESTER SPORTS PARTNERSHIP
OPERATING AS "GREATER MANCHESTER MOVING"
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2025**

18 Restricted funds

(Continued)

The nature and purpose of each restricted funds is as follows:

- **APNO- Multi Sports Facilities** is funding to help Sport England to strengthen the relationship between local and national strategy and delivery, and to connect local resource, intelligence and experience to national programme design. This is to be done through the creation of football and multi-sport capacity roles. In GM this specifically means the appointment of a 3 day a week role.
- **Commonwealth Games** is a programme to maximise the legacy of Birmingham 2022 Commonwealth Games for schools and young people. The key principles are to deliver physical activity and sport opportunities, tackle inequalities, provide positive experiences and be a catalyst for local change.
- **CYP Core** is funding for leading, supporting and connecting the GM School Games network in order to ensure that all young people in GM are offered the opportunity to experience the School Games in a format that suits them.
- **GM Active Ageing** aims to support inactive older people (aged 55+) to achieve at least 30 minutes of moderate intensity physical activity per week in order to improve outcomes and build an evidence base about this diverse group in terms of their behaviours and attitudes, how they should be targeted and what approaches do and don't work.
- **GM Moving - GMCA** is an investment to create the blueprint for Physical Activity and Sport in Greater Manchester.
- **GM School Games** supports an increase in the number of young people in Greater Manchester accessing high quality school competition at level 3, intra, inter, and then countrywide.
- **GMHSCP - MSK** is funding to pay for workshops, promotion and evaluation of musculoskeletal workshops with GM Health and Social Care Partnership aimed at employees from across the GMHSCP network.
- **LDP Capacity** aims to accelerate the scale, pace and depth of the broader GM Moving implementation plan by focusing on three specific target audiences – those aged 5-19 in out of school settings, people out of work or those at risk of becoming out of work, and those aged 40-60 with, or at risk of, long term health conditions.
- **LP Core & Evaluation** is funding to deliver the core functions of the Local Pilot work, this includes the payment of the core staff and the payment of the evaluation and training partner.
- **Manchester Coaching Festival** is a Sport England award to fund a Coaching Festival in Manchester as a test event to determine the appetite for place-based coach education and development which will provide learning to determine whether other such events could be coordinated in the future.
- **Moving Communities** is an award from Sport England to give Active Partnerships access to the Moving Communities platform to help them understand participation in their area, to help them determine and articulate their local strategic priorities, outcomes and investment needs of its local community in relation to sport and physical activity.
- **Opening School Facilities** is capacity funding to support the delivery of the National Opening School Facilities programme which funds the opening of school facilities outside of school hours to engage local communities/targeted groups. Currently used internally to support co-ordination capacity and externally with locality-based capacity leads across GM.
- **Path to Paris** is funding from Team GB and ParalympicsGB for a flagship youth engagement programme for 5–11-year-olds and their families in the build up to the 2024 Games in Salford and Rochdale.
- **Primary School Sport** was commissioned to support schools deploy their share of the Primary School Sport Premium.
- **Satellite Club** was commissioned to co-ordinate the delivery of the Satellite Clubs programme.
- **SE Workforce** is funding to invest in developing a workforce infrastructure to tackle physical inactivity.
- **Tackling Inequalities** is funding from Sport England to reduce the widening inequalities in sport and physical activity. Focus on 3 key audiences – people on low income, disabled people or people with long-term health conditions, and black, Asian or minority ethnic communities.
- **Volunteer Development** is volunteering work which has been enhanced from February 2011 and will continue through 2025-26

**GREATER MANCHESTER SPORTS PARTNERSHIP
OPERATING AS "GREATER MANCHESTER MOVING"
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2025**

18 Restricted funds

(Continued)

- **Closing the Gap Conference** is funding from Sport England to fund the core functions of the Active Partnership as a systemic partner in the delivery of the Sport England strategy Uniting the Movement. This investment is aligned to the submission that was made in December 2021 which outlined the vision and objectives of the partnership both from system and delivery perspective.
- **SE Delivery Partner Award** is capacity funding for Active Lives co-ordination, School Games Operational Lead, Active Education Leads and GM School Games delivery.
- **Football and Community Multi-Sport** is funding from Sport England to support the secondment of member of the Greater Manchester Moving team to a national role with the Active Partnership network with a remit to help with the delivery of the Football and Community Multi Sport facilities (Playzones) across the country.
- **Health & Care Integration** is a GM Integrated Care Partnership Funding to continue work of GM Moving in leading, connecting and supporting the whole system and place based work to enable active lives for all.
- **Moment to Pivot** (otherwise known as the Pivot to Active Wellbeing) is a piece of work which is focused on transforming the leisure service across Greater Manchester, to support everyone to live well through movement with sustainable solutions designed together. The investment from the localities is part of a larger collaborative pot consisting of investment from Sport England and GM Active to deliver against three key workstrands:
 1. Public sector leisure services - identifying how across GM, they can adapt to stay relevant, sustainable and play an increasingly purposeful role in active wellbeing.
 2. Public sector leisure workforce - identifying how across GM, the workforce can transform to support the pivot to active wellbeing Identifying what is needed to transform the leisure workforce and physical assets into an integral partner within the GM health and care system
 3. Providing a framework for local authorities and their GM Active partners to support prevention and self-management through active wellbeing. To build the conditions for success, bringing together all the players in the system and the knowledge needed to design solutions for optimal uptake and lasting success.
- **Places and Spaces** is funding from Sport England to test an approach to engage with communities to support their applications for funding via the Places and Spaces fund i.e. crowdfunding. The investment is focused on communities from Bolton and Manchester.
- **Safer Streets** is funding from the Home Office to make streets and public spaces safer and more welcoming for women and girls so they feel a sense of belonging in their community and can live active lives, through tackling gender-based violence and harassment.
- **SE Systematic and Governing Award** is funding from Sport England to fund the core functions of the Active Partnership as a systemic partner in the delivery of the Sport England strategy Uniting the Movement. This investment is aligned to the submission that was made in December 2021 which outlined the vision and objectives of the partnership both from system and delivery perspective.
- **Together Fund** is funding from Sport England to reduce the widening inequalities in sport and physical activity.
- **Education Investment CYP** is a Sport England investment to support the delivery and development of School Games, specifically aimed at Youth Voice, Workforce development, Creating Active Schools (CAS) licences and capacity for a CAS Lead role.
- **Youth Voice CYP** is a Sport England investment to support the delivery and development of Youth Voice across GM including StreetGames Peer Research Project, LGBTQ+ Training and workforce, GM Youth Combined Authority Projects, Together Fund CYP projects, Youth Justice (VRU) with a focus on girls and young women.
- **Welfare Officer** is a project that will create a professional, national network of Sport Welfare Officers in England who will promote good practice and safe sport on a local level. The project outcomes will be good welfare practice with safer club environments for participants and club environments move from welfare compliance to effective culture. All Active Partnerships will recruit and deploy Sport Welfare Officers to work with National Governing Bodies of Sport and support their Club Welfare Officers. In GM we have appointed two full time Sport and Physical Activity welfare leads to undertake the work.

**GREATER MANCHESTER SPORTS PARTNERSHIP
OPERATING AS "GREATER MANCHESTER MOVING"
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2025**

19 Analysis of net assets between funds

	Unrestricted funds 2025 £	Restricted funds 2025 £	Total 2025 £	Unrestricted funds 2024 £	Restricted funds 2024 £	Total 2024 £
Fund balances at 31 March 2025 are represented by:						
Investments	376,323	-	376,323	216,037	-	216,037
Current assets/(liabilities)	649,785	422,132	1,071,917	754,202	394,523	1,148,725
	<u>1,026,108</u>	<u>422,132</u>	<u>1,448,240</u>	<u>970,239</u>	<u>394,523</u>	<u>1,364,762</u>

20 Related party transactions

There were no disclosable related party transactions during the current or comparative period, other than those included within management committee note 8.

Remuneration of key management personnel

The remuneration of key management personnel is as follows:

	2025 £	2024 £
Aggregate compensation	<u>494,932</u>	<u>557,044</u>

21 Analysis of changes in net debt

The charity had no material debt during the year.

22 Cash generated from operations

	2025 £	2024 £
Surplus/(deficit) for the year	83,478	(348,790)
Adjustments for:		
Investment income recognised in statement of financial activities	(31,011)	(23,974)
Fair value gains and losses on investments	(286)	(16,037)
Movements in working capital:		
Decrease in debtors	151,088	1,131,451
(Decrease) in creditors	(87,076)	(323,470)
(Decrease)/increase in deferred income	(20,000)	20,000
Cash generated from operations	<u>96,193</u>	<u>439,180</u>

**GREATER MANCHESTER SPORTS PARTNERSHIP
OPERATING AS "GREATER MANCHESTER MOVING"
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2025**

23 Funds Held as Custodian

Up to the 31 March 2025 the charity has acted as custodian for the funds of GM Moving in Action. The balance is not included in the assets of Greater Manchester Sports Partnership and has been held in separate bank accounts and accounted for under a separate accounting system to ensure the funds are easily identified. Transactions were approved by the following job roles:

Chief Executive Greater Manchester Moving / Executive Lead GM Moving in Action, Local Pilot Strategic Lead and Local Pilot Programme Manager.

The objective of the GM Moving in Action project is to "positively change the lives of people across Greater Manchester through physical activity and sport. Building from our strengths and through systemwide collaboration reaching a target of 75% of people active or fairly active by 2025". This is consistent with the objects of Greater Manchester Sports Partnership.

Up to 31 March 2025 the trustees of Greater Manchester Moving have not necessarily made the decisions on how the money is spent; this has been done by the GM Moving in Action Executive which is made up from representatives from the following organisations:

Greater Manchester Combined Authority
Greater Manchester Health and Social Care Partnership
10 GM
Transport for Greater Manchester
Tameside Council
Sport England
GM Active
Oldham Council

A new Place Partnerships Investment has been awarded to Greater Manchester Sports Partnership for the period 2025 – 2027 and as part of a review of the project there has been a change in the Governance of the funds from 1 April 2025. The GM Moving in Action Executive will continue to be closely involved in the project but have agreed that the Greater Manchester Moving Board should now take over responsibility for the governance to better reflect the day-to-day management of the funds by the Charity.

This fundamental change in the governance will require a change in accounting treatment and from 1 April these funds will be reported within the funds and assets of the Charity.

Cash at bank of £1,339,339 (2024: £921,062). The income and expenditure for GM Moving in Action is shown on a cash basis below. It does not form part of the statutory accounts and is periodically subject to a separate grant audit.

	2025	2024
	£	£
Total income	2,674,063	1,734,844
Expenditure		
Active communities	1,964,214	1,582,529
Bank charges	112	84
Engagement	-	90,000
Evaluation	56,832	-
Marketing & communications	67,770	67,500
Workforce transformation	218,503	126,641
Workshops	17,904	-
Total expenditure	2,325,335	1,866,754
Surplus / (deficit)	348,728	(131,910)

Accounts

Charity registration number 1059115

Company registration number 03258930 (England and Wales)

GREATER MANCHESTER SPORTS PARTNERSHIP
"OPERATING AS GREATER MANCHESTER MOVING"
ANNUAL REPORT AND FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2024

GREATER MANCHESTER SPORTS PARTNERSHIP
"OPERATING AS GREATER MANCHESTER MOVING"
LEGAL AND ADMINISTRATIVE INFORMATION

Management Committee	Mr M J Perls MBE	
	Mr W E Heppolette	
	Mr E W Baker	(Appointed 6 October 2023)
	Ms S Brown-Fraser	
	Ms K Calvin-Thomas	
	Ms S B M Carr MBE	
	Mr D Cropper	
	Cllr L M Feeley	
	Mr R Mukherjee	
	Mr S C Pleasant MBE	
	Ms J Harrison	(Appointed 2 December 2023)
	Ms A Irozuru	(Appointed 7 November 2024)
Secretary	Mr L Davies	
Charity number	1059115	
Company number	03258930	
Registered office and operational address	Greater Manchester Moving House of Sport Rowsley Street Manchester M11 3FF	
Operating name	Greater Manchester Moving	
Auditor	Sumer Audit Amelia House Crescent Road Worthing West Sussex BN11 1RL	
Bankers	The Co-operative Bank PLC 1 Balloon Street Manchester M60 4EP	
	CAF Bank Ltd 25 Kings Hill Avenue Kings Hill West Malling Kent ME19 4JQ	

GREATER MANCHESTER SPORTS PARTNERSHIP "OPERATING AS GREATER MANCHESTER MOVING" CONTENTS

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GREATER MANCHESTER SPORTS PARTNERSHIP "OPERATING AS GREATER MANCHESTER MOVING" MANAGEMENT COMMITTEES' REPORT (INCLUDING DIRECTORS' REPORT) FOR THE YEAR ENDED 31 MARCH 2024

The Management Committee present their report and the audited financial statements for the year ended 31 March 2024. Included within this report is the trustees' report and directors' report as required by company law.

Legal and administrative information set out earlier in this document forms part of this report. The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with the charity's memorandum and articles of association, the Companies Act 2006 and "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).

It is a requirement that the charity reports on how it satisfies the public benefit test introduced by the Charities Act 2006. Greater Manchester Moving can report as follows:

a) the report of those activities undertaken by Greater Manchester Moving to further its charitable purposes for the public benefit can be found in this report under the headings 'Objectives and Activities' and 'Achievements and Performance'.

b) accordingly, the trustees hereby state that they have complied with the duty in Section 4 of the Charities Act 2006 to have due regard to public benefit guidance published by the Charity Commission.

Objectives and activities

Greater Manchester Moving is a Greater Manchester (GM) charity with a clear purpose to Change Lives Together through movement, physical activity and sport. We **lead, support and connect people and partners** across Greater Manchester to develop and deliver on a whole system vision and approach to **GM Moving in Action**.

During the year ended 31 March 2024 the charity's objects were:

- 1 (a) promoting and enabling increased levels of participation in physical activity and sport;
- 2 (b) encouraging sporting, recreational, and other leisure time activities that promote health and wellbeing;
- 3 (c) the provision of recreational and social facilities and opportunities for the public at large or those who, by reason of their age, disability, social and economic circumstances or protected characteristics, have need of such facilities;
- 4 (d) the improvement and preservation of good health and wellbeing through engagement in active lives.

Strategy

Greater Manchester Moving is one of 43 **Active Partnerships**; a network across the country who work collaboratively to create the conditions for an active nation. We have a unique and trusted strategic partnership with the GM Combined Authority, Health and Social Care Partnership, the 10 local authorities in GM and Sport England. We also work with Sport England to support the local implementation of the **Uniting the Movement Strategy**. A strategy which sets out Sport England's 10-year vision to "transform lives and communities through sport and physical activity."

The Greater Manchester Moving **business plan and priority plans 2023-25** sets out the vision, mission, purpose and values of the organisation. It provides an overview of our organisational priorities up to 2025 and describes how the organisation supports people and partners across the Greater Manchester system and wider to deliver Greater Manchester's whole system strategy for physical activity **GM Moving in Action**.

The **GM Moving in Action** strategy sets out what is needed to get people moving more by designing moving into everyday life. Helping people move a little more, making it easier to be active and a natural part of how we all live, travel, work and play in Greater Manchester

Greater Manchester Moving leads, supports and connects people and partners across the system to develop and deliver on the whole system vision and approach to GM Moving in Action.

GREATER MANCHESTER SPORTS PARTNERSHIP

"OPERATING AS GREATER MANCHESTER MOVING"

MANAGEMENT COMMITTEES' REPORT (INCLUDING DIRECTORS' REPORT)

(CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2024

Activities

Greater Manchester Moving has committed to contributing towards the GM Moving movement and delivering GM Moving in Action commitments. The Charity's role in doing this is organised in the following ways:

People Families and Communities:

To work with and meet the needs of Greater Manchester people, families and communities, in all their diversity, to enable everyone to live an active life.

- Active Children and Young People.
- Active Adults.
- Active Older Adults.

Inclusive Participation and Access

To widen access and participation in physical activity, sport and active travel to create a greater, more inclusive choice of ways to be active every day.

- Sport, Leisure and Physical Activity.
- Walking, wheeling and cycling

Active places

To grow and spread place based active approaches, environments and partnerships to create the conditions for an active life in localities, neighbourhoods and across the city region.

- Place based working - Localities.
- Healthy Active Places

Whole System Integration

To work together as one GM team to lead, model, advocate for and embed a whole-system approach to physical activity, creating the conditions within a healthy, green, socially just city region where everyone can move and live a good life.

- Health and Care Integration.
- Culture and System Change.

Catalysts

There are some specific areas of work which underpin and provide the foundations for whole system change.

- Marketing and Communications.
- Data, Insight, Evaluation and Learning.
- People, Leadership and Workforce

Business Operations

A commitment to maintaining the highest standards of governance and financial management and in doing so ensuring that we remain compliant with all statutory, regulatory and contractual requirements, including but not limited to those set by the Charity Commission, Companies House and the Code for Sport Governance.

To achieve these shared priorities Greater Manchester Moving will lead, support and connect the conversations and work across the Greater Manchester systems in the following ways:

1. Understanding, Learning and Sharing

- Gathering analysis and understanding of data, insight and evidence (about why active lives matter and what is going on in Greater Manchester communities).
- Understanding what makes change happen.
- Developing, leading and delivering learning approaches providing an environment to test, learn and innovate.
- Translating and sharing the understanding of what makes change happen.

2. Leading and Supporting Change

- Influencing systemic and structural drivers of active lives for all.
- Engaging and influencing across the system to enable change (in priority areas, places and sectors).
- Developing and leading approaches that support culture change, system change and behaviour change across the life course.

GREATER MANCHESTER SPORTS PARTNERSHIP "OPERATING AS GREATER MANCHESTER MOVING" MANAGEMENT COMMITTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2024

- Facilitating, convening, enabling and connecting people and organisations across the system to work together with shared ambition and purpose.
- Providing high quality public narrative, marketing and communications to enable change.
- Supporting people and leadership development across the system.

3. All Underpinned by...

- Excellence in governance, finance, HR and business operations.
- Embedding equality, diversity and inclusion in all we do.

We believe in people. We believe that with the right opportunities, everyone should reach their full potential and we believe that moving more, and participating in sport and physical activity is a fundamental key to unlocking potential. Our aim is to have a workforce that not only thrives, but also reflects and understands the communities we work for and with, and one which encourages a sense of belonging for our team and partners.

Our **People Plan** provides an overview of the strategies, commitments, systems and procedures pertaining to our aim of being a great company to work for and with.

Equality, equity, diversity & inclusion: Our commitment

Greater Manchester Moving is committed to providing equal opportunities and promoting diversity, irrespective of ethnicity, age, gender identity, sexuality, disability, religion, pregnancy or personal circumstance. We ensure we consider lived experiences and personal circumstance when creating an equitable working environment, by promoting a safe, equal and respectful workplace.

Equality, equity, diversity and inclusion is critical for the success of Greater Manchester Moving and the achievement of our vision. We are fully committed to treating all our employees, job applicants and volunteers equally and equitably. As an employer, we aspire to being a diverse, inclusive and responsible organisation.

Our **Equality, Equity, Diversity and Inclusion Plan** defines our unbridled commitment to becoming a more equal, fair, diverse, and inclusive organisation, which we know will enable us to make better, more informed decisions, provide wider perspectives, increase innovation and creativity, drive change and improve performance.

Environmental, Social and Governance statement

The GM Moving Board will do what's right for people and planet. We will ensure we factor impact on stakeholders, wider society and the environment into the decisions we make, and the actions we take. This is an important part of our overall Code of Governance commitments.

Purpose and vision

We will be known for turning visionary, values-based leadership into action and change on ESG matters, sharing progress against targets. We will use evidence and learning to grow a movement and inspire collective, positive action for change so that ESG is embedded in everything we do. We will draw on the expertise and experience of the leading experts in Greater Manchester to support us on this journey.

Key messages

- Environmental, social and governance impact matters to active lives for all.
- Together we can create the conditions and measures for our organisation to positively impact on these areas.
- We all have a role to play to embed this across our organisation.

Our role as an Active Partnership.

- **Purpose:** we exist to change lives through movement, physical activity, and sport.
- **Role and values:** Leading, supporting and connecting, with passion, purpose, and integrity.

The role of our board is: to lead and challenge us, to provide us with a breadth of knowledge that will enable us to make decisions together with the best possible outcomes for those we serve, and the wider environment.

The role of our team is: to ensure that all elements of the ESG policy are seamlessly threaded through our decision making and daily operations for the betterment of the people and planet.

GREATER MANCHESTER SPORTS PARTNERSHIP "OPERATING AS GREATER MANCHESTER MOVING" MANAGEMENT COMMITTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2024

How our activities deliver public benefit

The trustees have paid due regard to the Charity Commissions guidance on public benefit and the Greater Manchester Moving business plan remains the overall strategy for Greater Manchester Moving. In the delivery of the business plan and the priority plans that are attached to it, we will unlock the barriers to people being active and moving more, by connecting different parts of the GM system, pooling resources (people and finance) and enabling communities to be self-activating. If this is achieved, then the following benefits could be realised:

Inactivity is a challenge to shift. Doing less than 30 minutes of physical activity per week is a key cause of obesity and one of the top 10 causes of early deaths. Regular exercise can help prevent chronic diseases such as heart disease, diabetes and cancer, which together costs Greater Manchester's health services more than £26 million every year.

Economically, **Every £1 spent on sport and physical activity generates almost £4 in return** across health and wellbeing, strengthening communities and the national economy. (Get Active: a strategy for the future of sport and physical activity, DCMS, 2023)

Physical inactivity costs our local economy £325m a year. 15 million days are lost due to sickness absences across the Northwest each year – with physically active workers taking far fewer sick days and work-based physical activity programmes helping to reduce absences. For individuals, doing 30 minutes of exercise three times a week has been calculated to increase average earnings by 7.5%. (GM Health and Social Care Partnership -Transforming the health of our population in Greater Manchester, 2022)

The health benefits of sport and physical activity are well known. Active people live healthier, longer and happier lives, with physical activity reducing the risk of disease, helping to support individuals to maintain a healthier weight and a wide-ranging musculoskeletal health benefits.

Physical Activity

- Reduce risk of **some cancers**: lowering the risk of endometrial and colon cancer by 30%, and breast cancer by at least 12%, and significantly reducing the likelihood of colon, breast and prostate cancer from **recurring**.
- Prevent **type 2 diabetes**: the more exercise you do, the greater the effect. For those reaching the recommended 150 minutes a week, the risk of diabetes is reduced by a quarter (compared to inactive people). But for those doing double this amount the reduction is 36%, and for those doing the equivalent of two hours a day, the risk falls by over half (53%).
- Lower risk of developing dementia: at least an 18% reduction, according to one **systematic review**
- Better **quality of life**: extending healthy life expectancy and reducing the risk of falls, and being active also enables older people to continue to go out and meet friends and family, staving off social isolation and loneliness.
- Reduce the risk of **cardiovascular disease** (CVD): a 25–30% reduction in stroke among active individuals, and people who are inactive may be at as much as twice the risk of coronary heart disease.

Increasing physical activity can also improve mental health, reducing stress and increasing self-esteem, strengthen friendships, family and community relationships, and improve our air quality and environment.

Mental Health

Being active and playing sport can lead to greater self-esteem, reduced anxiety and increased confidence. **Active lifestyles are associated with 30 million fewer GP visits** and 375,000 fewer people being diagnosed with depression, which helps to reduce absenteeism and thus increase productivity at work.

Many studies and clinical trials have shown specific benefits including: improved mood, **reducing symptoms of stress, anger, depression and job burnout**, alleviating anxiety and slowing cognitive decline. It has been suggested that physical activity may have effects on **treating depression** comparable to Prozac or behavioural therapy. Link to Active data information

<https://www.gmmoving.co.uk/data-and-learning/evidence-review-outcomes-associated-with-sport-and-physical-activity>

GREATER MANCHESTER SPORTS PARTNERSHIP "OPERATING AS GREATER MANCHESTER MOVING" MANAGEMENT COMMITTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2024

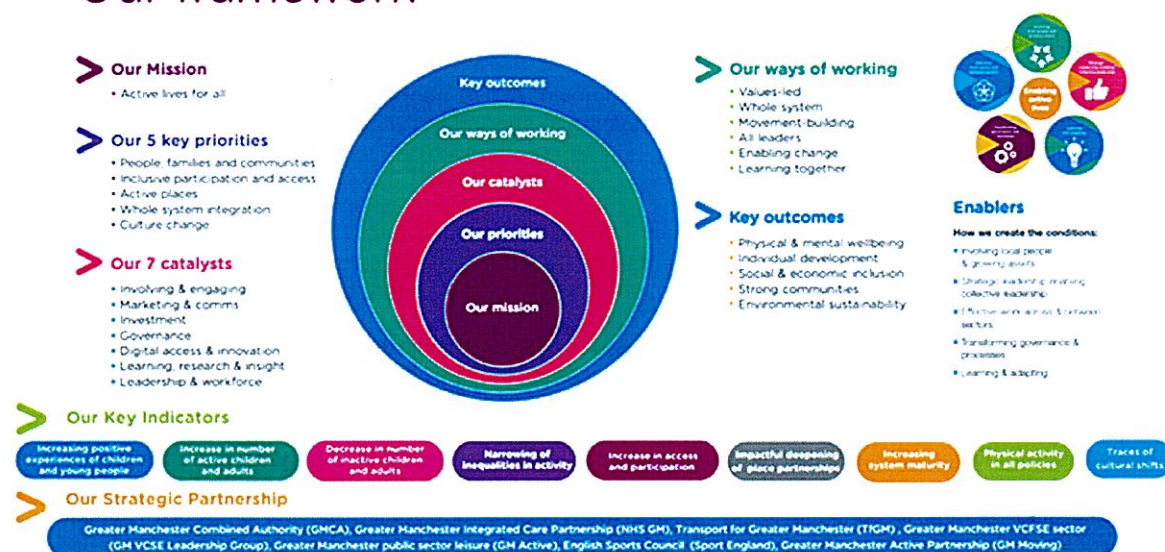
Key Outcomes and Beneficiaries of our Services:

The outcomes of our work are aligned to contributing to the Governments policy priorities with a strong focus on the broader outcomes of activity:

- Physical Wellbeing
- Mental Wellbeing
- Individual Development
- Community Development
- Economic Development

These outcomes are fundamentally measured through the national survey Active Lives and National Health data sets.

GM Moving In Action Our framework



The shared framework for GM Moving in Action provides a high-level approach to measuring progress against each of the key commitments and priorities. Greater Manchester Moving sets out its priorities and plans each year to ensure our greatest possible contribution to progress.

The trustees review the aims, objectives and activities of the charity each year. This report looks at what the charity has achieved and the outcomes of its work in the reporting period. The trustees report the success of each key activity and the benefits the charity has brought to those groups of people that it is set up to help. The review also helps the trustees ensure the charity's aims, objectives and activities remained focused on its stated purposes.

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

Achievements and performance

The charity's main activities and who it helps are described below. All its charitable activities focus on improving people's health and wellbeing through increasing physical activity. Our successes are a result of our strong team who lead, support and connect with partners across the system connecting the GM Moving strategy to delivery at a local level.

GREATER MANCHESTER SPORTS PARTNERSHIP "OPERATING AS GREATER MANCHESTER MOVING" MANAGEMENT COMMITTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2024

Active Lives data – Adults

The latest Active Lives results show that 72.0% of adults in the region are active for at least 30 minutes a week, equating to 1,670,800 adults moving; an increase of 26,600 from the survey 12 months ago

- Those with a long-term disability or health condition, aged 75+ years and from lower socio-economic groups (NS SEC 6-8) remain the most likely to be inactive.
- However, prior to the pandemic inactivity was reducing across all demographics, except South Asian, Black, Mixed and White Other ethnic groups, students or other occupations (NS SEC 9) and 16-34 years.
- Although during the pandemic all demographics saw a rise in inactivity, in particular South Asian ethnic groups and lower socio-economic groups (NS SEC 6-8) by nearly or over 10% respectively.
- Most have remained stable in the last 12 months and recovered to baseline levels, except student and other occupations (NS SEC 9), South Asian ethnic groups, lower socio-economic groups (NS SEC 6-8) and 16-34 years.
- However, those from lower socio-economic groups (NS SEC 6-8) and with a long term health condition or disability have seen inactivity levels fall in the last 12 months. Whereas those from Black ethnic groups have seen an increase in inactivity in the last 12 months.
- For 16-34 years, South Asian ethnic groups and students or other occupations (NS SEC 9), this is a continued gradual increase, mitigating the pandemic years. Whereas lower socio-economic groups (NS SEC 6-8) although decreasing before the pandemic, have not recovered as other demographic groups. Potentially leaving these groups behind

www.gmmoving.co.uk/data-and-learning/greater-manchester-adult-activity-levels-november-2022-23/

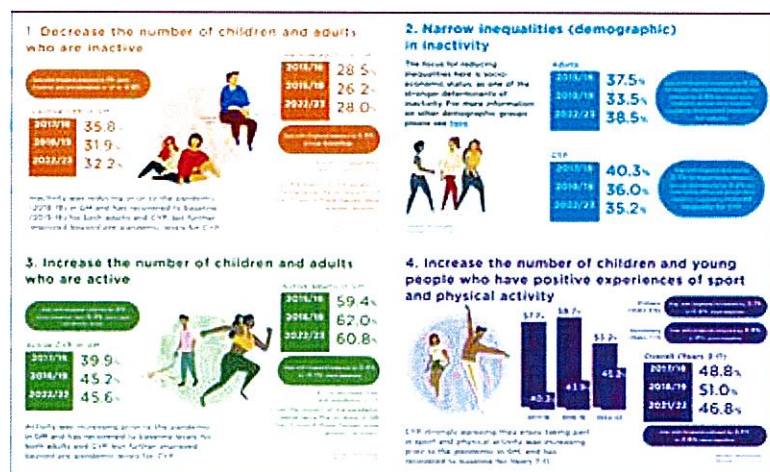
Active Lives Data – Children and Young People

Survey data from Sport England for the academic year 2022-23 shows that the initial recovery from the impact Covid-19 had on the activity levels of children and young people has remained stable. 45.6% of children and young people in Greater Manchester meet Chief Medical Officer guidelines and achieve an average of 60 minutes or more of physical activity a day. Whilst 32.2% are failing to achieve 30 minutes of physical activity a day.

www.gmmoving.co.uk/data-and-learning/greater-manchester-children-young-people-activity-levels-2022-23/

Sport England Key Outcomes

Sport England has four key outcomes linked to their Uniting the Movement strategy against which they measure impact of their investment. The infographic below shows the progress that Greater Manchester has made against those outcomes.



GREATER MANCHESTER SPORTS PARTNERSHIP

"OPERATING AS GREATER MANCHESTER MOVING"

MANAGEMENT COMMITTEES' REPORT (INCLUDING DIRECTORS' REPORT)

(CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2024

Key Successes

Our activities are wide ranging from policy and strategic influence, communications, learning and development, programme development and delivery, research, insight and evaluation.

Some specific highlights included:

- Our strategic influencing and advocacy secured greater political and senior leadership commitment to the physical activity agenda. For example GM Moving referenced within the Integrated Care Partnership strategy - **Improving health and care in Greater Manchester 2023-2028**.
- Rebranded GreaterSport to Greater Manchester Moving.
"The "brand" is super strong in GM. Conversation moved on massively in five years. Recognised, respected, referenced everywhere." (Feedback in the Partner Survey November 2023).
- Curated and delivered the **GM Moving Conference**. Over 1300 attendees (online and in person) from across Greater Manchester and wider afield attended a day in Manchester to listen and discuss the role of physical activity, movement and sport in everyday life. This provided the opportunity to share the learning from GM whilst also creating connections with other organisations and individuals who have a role to play in supporting Active Lives for All.
- Working with colleagues across the country and wider to share our experiences of creating and embedding a movement for movement e.g. launch in North Wales. <https://www.gmmoving.co.uk/news/england-wales-and-scotland-unite-to-grow-active-workplaces-movement/>
- Held first Global Community of Practice. An online space to discuss how to create whole system change with other countries.

Specific work strand achievements and impacts can be seen below:

Children and Young People

- **Feel Good Your Way** – Designed by young people, the **Feel Good Your Way** campaign supported young people to co-create opportunities for young girls to be active and boost their mental health and wellbeing.
- **Headstart Programme** – Co-funded community based mental literacy programme delivered across Greater Manchester in 38 schools (18 primary and 20 secondary) over 240 hours and engaging over 100 young people. Partners include GM NHS, EFL Trust, Rochdale AFC Community Trust, Bolton Wanderers in the Community, Foundation 92 and other youth service providers
- **Opening School Facility Fund** – Distributed Department of Education Funding 47 schools across 9 boroughs in Greater Manchester to support more young people to be active in locations which are safe and familiar to them.
- **Creating Active Schools (CAS)** – CAS Framework supports schools to embed physical activity in policies, systems, behaviours and environments, so that it becomes everyone's responsibility; from pupils, to staff, parents and governor. In GM, we have 4 new schools trained and held the first community of practice attended by 11 schools.

Active Adults

- **StrongerThan** - Worked collaboratively with Salford University on research piece around Strength based exercise messaging in middle age, resulting in a published list of 11 guidelines to support leisure providers, workplaces, and the health sector when promoting strength-based activities.
- Refresh of **Active Workplaces** toolkit and relaunch of to encourage businesses to allow staff to move more during the working day.

Inclusive Participation and Access

- **GM Walking and wheeling fund** - invested in 38 organisations across Greater Manchester. The fund aims to improve the health and wellbeing of communities in Greater Manchester by encouraging people who are less active or inactive to walk or wheel (e.g. using a wheelchair/mobility aid or pushing a pram) regularly.
- **GM Walking Festival** - 299 led group walks were offered, hosted by 123 different organisations and partnerships.
- **Sports Welfare Officer project** – Employed two Sport and Physical Activity Welfare Officers as part of national network of over 60 Sport Welfare Officers who will add capacity and expertise to the existing safeguarding work of National Governing Bodies and Active Partnerships.

GREATER MANCHESTER SPORTS PARTNERSHIP

"OPERATING AS GREATER MANCHESTER MOVING"

MANAGEMENT COMMITTEES' REPORT (INCLUDING DIRECTORS' REPORT)

(CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2024

- **National Governing Body of Sport (NGBs) relationships** - Reconnected with NGBs on individual basis, and reconvened network in Greater Manchester hosting two events attended by 20 NGBs.

Active Places

- **Place Partnership** – Secured £2million investment to support Place Based work in communities across Greater Manchester.
- **Right to the Streets** - Developed and launched Right to the Streets toolkit
- Co-authored an **Age-Friendly Developments Guide** on behalf of the Greater Manchester Planning, Ageing and Housing Group.

Whole System Integration

- **Health integration** – securing £668,339 to lead, support and connect GM Moving and the integrated health care system
- Building on the previous year's **deep dive evaluation** we have been putting into practice the 8 practical recommendations of the ways of working that help to integrate physical activity via approaches such as PACC (Physical Activity Clinical Champions) and Active Practices.
- **Sharing the knowledge and experiences** gained in Greater Manchester to support other places in their thinking around whole system approaches to create the conditions for Active Lives for All. For example, working with North Wales and sharing Active Soles and Place Partnership approaches.
- **Key role in the national health integration work** via the Active Partnership Network including hosting and facilitating the 'Designing Physical Activity into Health and Care Systems' National event in Manchester where over 110 people came together to understand what integrating physical activity into health and care systems looks like in place across the Active Partnerships Network and to help increase connections to collectively create the conditions through a whole systems approach. 'Fantastic collaborative culture of learning nurtured throughout. Vulnerability and challenges recognised while aspiring to drive Uniting the Movement forward' (feedback in post event evaluation).

Catalysts

- Designed relatable communications about different approaches that focus on the **benefits that movement has on health outcomes**.
- Network of **research ambassadors** created to support Place Partnership work and embed evaluation and learning capacity in localities as part of the work.
- **Moving More** resource developed and delivered to 76 individuals across 30 organisations.
- 3 **Volunteering Communities of Practice** with attendance from 40 organisations.

Business Operations

- Submitted all evidence as part of the **Sport England Code of Governance** compliance. This has subsequently been approved - GM Moving has now met all the requirements of A Code for Sports Governance.
- Created an **investment portfolio** working with Investec.
- Fully moved back into the **House of Sport** offices, supporting improvements in cross-team working, morale and wellbeing.
 - *I like to be in the office 3 days/week. So much easier to build relationships and discuss work with people face-to-face. Nice to have flexibility either side of Team Tuesday to fit it around in-person and face-to-face meetings.*
 - *Having the choice around where I work is really helpful, but I do also like the fact that Tuesday is a regular office day as this helps build relationships across the team.*

Staff Survey November 2023

GREATER MANCHESTER SPORTS PARTNERSHIP

"OPERATING AS GREATER MANCHESTER MOVING"

MANAGEMENT COMMITTEES' REPORT (INCLUDING DIRECTORS' REPORT)

(CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2024

- **Developed our organisational plans** to help us to further embed a culture where everyone is valued, listened to and treated with care, kindness and respect:
 - Our [People Plan](#) provides an overview of the strategies, commitments, systems and procedures relating to our aim of being a great company to work for and with.
 - Our [Equality, Equity, Diversity and Inclusion Plan](#) is intrinsically linked to the [People Plan](#), going one step further in defining our unbridled commitment to becoming a more equal, fair, diverse, and inclusive organisation, which we know will enable us to make better, more informed decisions, provide wider perspectives, increase innovation and creativity, drive change and improve performance. The Team and Board have co-designed a commitment statement and set of ambitions that signify the importance we place on promoting, embedding and advancing EEDI.
- **Improvements across our Staff Survey** - 100% of staff still 'strongly agree/agree' that GM Moving is a great place to work.
 - *The best place I have worked at, hands down. Not perfect by any means but a great bunch of people who genuinely care about the work that they do and a leadership team who have created a culture that staff can be themselves and grow in.*
Staff Survey, November 2023

Financial review

Investment from our primary funders was secured. An agreement was signed with Sport England for a 5-year investment (2022-27) and we also secured investment from both GMCA (£175,600) and Greater Manchester Integrated Care Partnership (£668,339) each for a duration of 1 year to March 2024.

Income for the year 2023/24 was approximately £3m compared to £3.6m in 2022/23 (16% decrease). Sport England was Greater Manchester Moving's largest funder, contributing £1.8m this year compared to £2.2m in the 2022/23. This reduction was due to programmes finishing within the financial year most notably the Together Fund and Safer Streets and a roll forward of investment in Children and Young People delivery from 2022/23 into 2023/24.

Expenditure on charitable activities for the year was approximately £3.3m, compared to £3.5m in 2022/23 (The decrease of 6% was offset by the planned deployment of restricted reserves from the previous year).

At the balance sheet date, the charity had net assets of £1.4m, compared to £1.7m at 31 March 2023.

As a means to protect the value of reserves retained as part of the reserves policy, in June 2023, the charity established an investment portfolio (£0.2m) managed through an external management company – Investec. The investment was distributed via an agreed investment policy which considered Environmental, Social and Governance factors and set out in what areas of business, investment could not be made:

- Tobacco
- Gambling
- Armaments
- Animal Testing
- Fossil Fuels

At the end of March 2024, the investment had grown to £216,000 an increase of 8%. Cash deposits had increased from £264,000 to £520,000 during the year ended 31 March 2024. This increase in cash was a result of underspend in some of the projects and the timing of grant receipts at the end of financial year.

Trade debtors decreased from £414,000 to £131,000 during the year ended 31 March 2024. This was due to debtors from the previous financial year (2022/23) paying outstanding sums before the end of 2023/24.

Prepayments and Accrued Income decreased from £882,000 to £33,794 during the year ended 31 March 2024. This was a result of funding being received from Sport England and GMCA in respect of the previous year.

The accounting policy with regards to the Greater Manchester Pension Fund pension scheme has changed during the year ended 31 March 2024. The trustees have obtained the information in relation to the relevant elements of The Charity's share of the Greater Manchester Pension Fund pension scheme that enables defined benefit accounting to be adopted. Further details on this are set out in note 20.

GREATER MANCHESTER SPORTS PARTNERSHIP "OPERATING AS GREATER MANCHESTER MOVING" MANAGEMENT COMMITTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2024

Principal funding sources

There are 3 principal funding sources within the organisation:

- A five-year funding agreement with Sport England as a strategic partner up to 2027
- A two-year funding agreement with GM Combined Authority up to March 2026
- A three-year funding agreement with GM NHS up to March 2027.

As part of the board's decision to reduce financial risks and maximise investment income, the charity continued to invest some of its reserves in long term deposit accounts with CAF Bank, Virgin Bank, Metro Bank & ShawBrook Bank as well as a portion of invested low risk securities.. The charitable company is an admitted body of the Greater Manchester Pension Fund. See note 1.12 for further details on the accounting for this scheme.

Reserves policy

The charity has established a free reserve policy that focuses on the quantum and liquidity of available reserves to ensure sufficient working capital is available and to accommodate the financial impact of the risks the charity may face. Given the significant dependence on our primary funding partners the policy also considers the funds required to address the impact of a material change in funding levels from our primary funding partners. Free reserves exclude restricted funds and designated funds, and the policy is reviewed annually. For the current year the board of trustees have considered the working capital needs and the potential risks the charity faces and has determined that a free reserves requirement is an amount of £670,000 which should be available in cash or assets we could readily liquidate. At the balance sheet date our free reserves were £970,000. This shows excess reserves of £299,000 at the balance sheet date. As part of our strategic planning process, the Trustees will continue to consider how these excess reserves can best be applied over the medium term to accelerate our charitable mission.

Unrestricted, Restricted and Designated Funds

On 31 March 2024, the charity had total funds of £1.3m. Of this balance, £970,000 were unrestricted funds and £394,000 were restricted. (Restricted funds are those funds that have been received for specified purposes and projects).

In comparison for the year ended 31 March 2023 there were funds of £1.7m. Of this balance, £931,000 were unrestricted funds and £783,000 were restricted.

Future Plans

Greater Manchester Moving has developed a business plan which sets out our purpose, vision and mission, our values and the way we work, who we are and what we do. It describes how we support people and partners across the system and outlines our value and contribution to GM Moving in Action. It provides an overview of our organisational priorities over the next 2 years.

Purpose

Greater Manchester Moving's purpose is Changing Lives Together through Movement, Physical Activity and Sport.

Vision

United communities and more equal and inclusive places in which people can lead happier, healthier and more active lives

Mission

We lead, support and connect a Greater Manchester system that creates the conditions to enable Active Lives for All

Operationally, Greater Manchester Moving will continue to work on its systemic and delivery roles as outlined in our submission to Sport England for primary investment as well as delivering against the priority plans which support the ambitions within GM Moving in Action.

Within the organisation, we have identified the foundations which help to create and sustain a healthy, productive, efficient, high-performing, motivated and progressive organisation that leads the way, within Greater Manchester and beyond.

GREATER MANCHESTER SPORTS PARTNERSHIP "OPERATING AS GREATER MANCHESTER MOVING" MANAGEMENT COMMITTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2024

- Financial sustainability
- Stakeholder relationships
- Learning and development
- Workplace operations
- Organisational culture
- Strategic development

These foundations and building blocks of a high performing organisation are what we measure ourselves against.

2024-25 Key Areas of Focus

In response to this message from our Chair,

"GM Moving is viewed positively and significantly locally, nationally and internationally. There is a sense of permission and invitation to offer something bigger. We could make a more significant contribution and we have more value to add. Currently, there's an informality to that ask. There is a generosity and openness about how we operate, and a continual ask from others for us to share, support learning, coach, mentor and guide people, organisations and places in their work"....

We are taking greater responsibility for our leadership in Uniting the Movement, and taking positive action, aligned to our values, to lead, support and connect within and outside of Greater Manchester. This includes:

- Ambitious, confident, progressive leadership on GM Moving and Uniting the Movement.
- Strategic leadership on policy and influence locally and nationally.
- Growing, diversifying and strengthening involvement across GM and nationally.
- Developing a support offer for other places and aligned missions, to better support and share the learning in action.
- Lead, support and connect with strategic leaders in every locality across GM as health integration and place-based working continues to mature.
- Continued high quality delivery of the GM Moving business plan and maintenance of the values, culture and ways of working across the team- learning all the time about how to create the conditions for change and lead with a movement for movement with disproportionate influence and impact.

Structure, governance and management

Greater Manchester Moving is a Company Limited by Guarantee, registered in England and Wales, No. 3258930, registered Charity No. 1059115. It is governed by its Articles of Association. Greater Manchester Moving was originally constituted in 1996 (as GM Youth Games) and changed its name in 2000 to GM Sports.

The Management Committee, who are also directors under company law, who served during the year and up to the date of this report were as follows:

Mr M J Perls MBE	
Mr W E Heppolette	
Mr E W Baker	(Appointed 6 October 2023)
Mr S Bhandari	(Resigned 23 September 2024)
Ms S Brown-Fraser	
Ms K Calvin-Thomas	
Ms S B M Carr MBE	
Mr D Cropper	
Cllr L M Feeley	
Mr R Mukherjee	
Mr S C Pleasant MBE	
Ms J Harrison	(Appointed 2 December 2023)
Mr R Roe	(Resigned 6 October 2023)
Mr R D Young	(Resigned 6 October 2023)
Ms A Irozuru	(Appointed 7 November 2024)

**GREATER MANCHESTER SPORTS PARTNERSHIP
"OPERATING AS GREATER MANCHESTER MOVING"
MANAGEMENT COMMITTEES' REPORT (INCLUDING DIRECTORS' REPORT)
(CONTINUED)**

FOR THE YEAR ENDED 31 MARCH 2024

**GREATER MANCHESTER SPORTS PARTNERSHIP
"OPERATING AS GREATER MANCHESTER MOVING"
MANAGEMENT COMMITTEES' REPORT (INCLUDING DIRECTORS' REPORT)
(CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2024**

The employees who are considered to be key management personnel are:

Ms H Lever	Chief Executive
Ms E Holt	Strategic Director
Mr M Stocks	Strategic Director (Sabbatical Leave)
Ms B Sutcliffe	Strategic Director (Maternity Leave)
Mr R Davis-Boreham	Strategic Director
Mr J Sarling	Strategic Director (Started July 2024)
Mr E Asong	Finance Director (Resigned March 2024)
Mrs C Grime	Head of Finance (Started August 2024)

Partnership. The Articles of Association were amended in 2023 to reflect updated Company Objects and also current legislation.

As a Charitable Company, Greater Manchester Moving has a Board of Directors who also serve as the Charity Trustees. Trustees/Directors are recruited against a skills matrix that defines areas that the company needs represented, to drive the business plan forward for the benefit of GM. The Strategic Lead Business Operations acts as Company Secretary. All Directors/Trustees undergo Induction Training. This is carried out by the CEO and supported by the Strategic Lead Business Operations.

There is a comprehensive induction pack which includes Terms of Reference of the Board and Subgroups; Trustee Job Description; Roles of the Board; Code of Conduct; Levels of Delegated Authority; Declaration of Interests, and information on Greater Manchester Moving structure. Members of the charity guarantee to contribute an amount not exceeding £1 to the assets of the charity in the event of winding up. The total number of such guarantees on 31st March 2024 was 12 (2023:12). The management committee are members of the charity, but this entitles them only to voting rights. The management committee have no beneficial interest in the charity. All management committee give their time voluntarily and receive no benefits from the charity. Any expenses reclaimed from the charity are set out in note 12 to the accounts.

There are two sub committees of the main board – Audit and Risk and Nominations and Remunerations. Both committees meet formally twice a year outside of the main board meetings and have decision-making functions based on recommendations brought forwards by the Executive Team. Both committees report directly to the main Board.

The executive functions of the Company are managed by the Executive Team, which consists of Hayley Lever (Chief Executive Officer) and four Strategic Directors. The CEO and Directors have delegated powers for the day-to-day management of Greater Manchester Moving. Greater Manchester Moving is an independent company (as outlined above) and is part of a wider support network (the Active Partnership Network). The APNT connect, strengthen and enable Active Partnerships, and as nurturing relationships across different sectors, stakeholders and within government bodies and departments.

Related parties and relationships with other organisations

Greater Manchester Moving is a Company Limited by Guarantee and a Registered Charity. It has no subsidiary undertakings. It works closely with a wide range of organisations and charities to further its charitable objects. These include National Governing Bodies of Sport, Active Partnership Network, GM combined Authority, GM Local Authorities, The Integrated Health & Care Partnership, Sport England and other local cross sector organisations.

Remuneration policy for key management personnel

Greater Manchester Moving has a Pay Policy Statement which sets out Greater Manchester Moving's approach to setting the pay of its employees by identifying the method by which all salaries of employees are determined and who is responsible for ensuring the policy is adhered to. The policy sets out the organisation context for pay including stating that Greater Manchester Moving uses the nationally negotiated Local Government Public Sector pay spine as the basis for its rates of pay. The salary structure is in line with pay bands and identifies Pay Grades and Scale Points that each type of role falls between. The pay of the Senior Management Team (and implementation of Cost of Living Allowance increases to the wider staff team) is further determined and reviewed by the Greater Manchester Moving Board Nominations & Remuneration Sub-committee with recommendations being made to, and agreed by, the wider Board of Trustees.

GREATER MANCHESTER SPORTS PARTNERSHIP "OPERATING AS GREATER MANCHESTER MOVING" MANAGEMENT COMMITTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2024

Risk Management

The Greater Manchester Moving Board of Trustees has the overall responsibility to ensure that sound and effective risk management and internal control systems are maintained and reviewed for effectiveness. Greater Manchester Moving has created an Audit & Risk Sub-committee which supports the board and has delegated authority to agree (or, where appropriate, make recommendations) the following:

- a. Oversee and advise the Board on current risk exposures of the company and future risk strategy.
2. Advise the board on the company's overall risk appetite, tolerance and strategy, taking account of the financial environment.
3. Keep under review the company's overall risk assessment processes that inform the board's decision making.
4. Set a standard for the accurate and timely monitoring of risk types of critical importance.
5. Review the company's capability to identify and manage new risk types.
6. Keep under review the effectiveness of the company's internal financial controls and risk management systems.
7. Annually review the organisations risk management and internal control systems to ensure effectiveness and that they meet the aims for which they were established.
8. Review proposed write-offs of aged debtors in excess of £1,000 with decision recommendations to the full board.
9. Review the company's procedure for detecting fraud.
10. Review the company's procedure for the prevention of bribery.

The Audit & Risk Sub-committee will then report to the Board after due review of the effectiveness of the Groups risk management and internal control systems. The Board considers the work and findings of the sub-committee in forming its own view on the effectiveness of the systems. The Executive Team together with the Strategic Lead - Business Operations are responsible for designing and implementing risk management and internal control systems to manage risks with the whole team. The Greater Manchester Moving Risk Management Plan draws on guidance information from the Charity Commission

Potential risks to the organisation are identified and assessed against the impact and likelihood (net risk). Each risk then has identified control measures resulting in a residual risk score and then if further action is required a target score is provided.

The risk register template and the risks identified were updated resulting in the production of 10 key organisational risks that are reported to Board on a quarterly basis.

Thematically the risks that have been identified are:

- Finance – investment and inflation
- People – capacity and diversity
- Organisational – growth and succession planning
- Operational – Office disaster

The Audit & Risk Committee will ensure that there is a robust budgeting and forecasting process to ensure any shortfalls identified. Trustees are confident that the level of free reserves held by the charity will sufficiently cover any budgetary shortfalls in the short to medium term.

The Company is insured through Howdens (Insurance Broker) and the policies cover the business risks of the company.

Fund Raising

There were no fund-raising activities within the financial year.

**GREATER MANCHESTER SPORTS PARTNERSHIP
"OPERATING AS GREATER MANCHESTER MOVING"
MANAGEMENT COMMITTEES' REPORT (INCLUDING DIRECTORS' REPORT)
(CONTINUED)**

FOR THE YEAR ENDED 31 MARCH 2024

Auditors

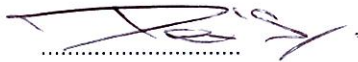
Carpenter Box novated the provision of audit services to Sumer Auditco Limited ("Sumer Audit") during the financial year. The engagement is structured under a Master Services Agreement, wherein Carpenter Box provides audit services through its personnel, who carry out the requisite audit procedures.

Sumer Audit was first appointed during the financial year ended 31 March 2023 and have been reengaged for the year ended 31 March 2024. They have indicated a willingness to continue in office and they will be reappointed for the ensuing year.

Disclosure of information to auditor

Each of the trustees has confirmed that there is no information of which they are aware which is relevant to the audit, but of which the auditor is unaware. They have further confirmed that they have taken appropriate steps to identify such relevant information and to establish that the auditor is aware of such information.

The management committees' report was approved by the Board of Management Committee.



.....
Mr M J Perls MBE
Trustee

Date:20/11/24.....

GREATER MANCHESTER SPORTS PARTNERSHIP
"OPERATING AS GREATER MANCHESTER MOVING"
STATEMENT OF MANAGEMENT COMMITTEES' RESPONSIBILITIES
FOR THE YEAR ENDED 31 MARCH 2024

The management committee, who are also the directors of Greater Manchester Sports Partnership for the purpose of company law, are responsible for preparing the Management Committees' Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company Law requires the management committee to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that year.

In preparing these financial statements, the management committee are required to:

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

The management committee are responsible for keeping adequate accounting records that disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

GREATER MANCHESTER SPORTS PARTNERSHIP "OPERATING AS GREATER MANCHESTER MOVING" INDEPENDENT AUDITOR'S REPORT

TO THE MANAGEMENT COMMITTEE OF GREATER MANCHESTER SPORTS PARTNERSHIP

Opinion

We have audited the financial statements of Greater Manchester Sports Partnership (the 'charity') for the year ended 31 March 2024 which comprise the statement of financial activities, the balance sheet, the statement of cash flows and notes to the financial statements, including significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102 *The Financial Reporting Standard applicable in the UK and Republic of Ireland* (United Kingdom Generally Accepted Accounting Practice).

In our opinion, the financial statements:

- give a true and fair view of the state of the charitable company's affairs as at 31 March 2024 and of its incoming resources and application of resources, including its income and expenditure, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Companies Act 2006.

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the *Auditor's responsibilities for the audit of the financial statements* section of our report. We are independent of the charity in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Conclusions relating to going concern

In auditing the financial statements, we have concluded that the management committees' use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the charity's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the management committee with respect to going concern are described in the relevant sections of this report.

Other information

The other information comprises the information included in the annual report other than the financial statements and our auditor's report thereon. The management committee are responsible for the other information contained within the annual report. Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon. Our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the course of the audit, or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether this gives rise to a material misstatement in the financial statements themselves. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

GREATER MANCHESTER SPORTS PARTNERSHIP "OPERATING AS GREATER MANCHESTER MOVING" INDEPENDENT AUDITOR'S REPORT (CONTINUED)

TO THE MANAGEMENT COMMITTEE OF GREATER MANCHESTER SPORTS PARTNERSHIP

Opinions on other matters prescribed by the Companies Act 2006

In our opinion, based on the work undertaken in the course of our audit:

- the information given in the management committees' report for the financial year for which the financial statements are prepared, which includes the directors' report prepared for the purposes of company law, is consistent with the financial statements; and
- the directors' report included within the management committees' report has been prepared in accordance with applicable legal requirements.

Matters on which we are required to report by exception

In the light of the knowledge and understanding of the charity and its environment obtained in the course of the audit, we have not identified material misstatements in the directors' report included within the management committees' report.

We have nothing to report in respect of the following matters in relation to which the Companies Act 2006 requires us to report to you if, in our opinion:

- adequate accounting records have not been kept, or returns adequate for our audit have not been received from branches not visited by us; or
- the financial statements are not in agreement with the accounting records and returns; or
- certain disclosures of trustees' remuneration specified by law are not made; or
- we have not received all the information and explanations we require for our audit; or
- the management committee were not entitled to prepare the financial statements in accordance with the small companies regime and take advantage of the small companies' exemptions in preparing the management committees' report and from the requirement to prepare a strategic report.

Responsibilities of management committee

As explained more fully in the statement of management committees' responsibilities, the management committee, who are also the directors of the charity for the purpose of company law, are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the management committee determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error. In preparing the financial statements, the management committee are responsible for assessing the charity's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the management committee either intend to liquidate the charitable company or to cease operations, or have no realistic alternative but to do so.

Auditor's responsibilities for the audit of the financial statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

Irregularities, including fraud, are instances of non-compliance with laws and regulations. We design procedures in line with our responsibilities, outlined above, to detect material misstatements in respect of irregularities, including fraud. The extent to which our procedures are capable of detecting irregularities, including fraud, is detailed below.

In identifying and assessing risks of material misstatement in respect of irregularities, including fraud and non-compliance with laws and regulations, our procedures included the following:

- Obtaining an understanding of the legal and regulatory framework that the charitable company operates in, focusing on those laws and regulations that had a direct effect on the financial statements and operations;
- Obtaining an understanding of the charitable company's policies and procedures on fraud risks, including knowledge of any actual, suspected or alleged fraud; and

**GREATER MANCHESTER SPORTS PARTNERSHIP
"OPERATING AS GREATER MANCHESTER MOVING"
INDEPENDENT AUDITOR'S REPORT (CONTINUED)**

**TO THE MANAGEMENT COMMITTEE OF GREATER MANCHESTER SPORTS
PARTNERSHIP**

- Discussing among the engagement team how and where fraud might occur in the financial statements and any potential indicators of fraud through our knowledge and understanding of the company and our sector-specific experience.

As a result of these procedures, we considered the opportunities and incentives that may exist within the charitable company for fraud. We are also required to perform specific procedures to respond to the risk of management override. As a result of performing the above, we identified the following areas as those most likely to have an impact on the financial statements: compliance with the UK Companies Act and Charities Act.

In addition to the above, our procedures to respond to risks identified included the following:

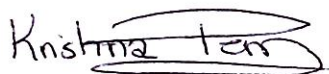
- Making enquiries of management about any known or suspected instances of non-compliance with laws and regulations and fraud;
- Reviewing minutes of meetings of the board and senior management;
- Challenging assumptions and judgements made by management in their significant accounting estimates; and
- Auditing the risk of management override of controls, including through testing journal entries and other adjustments for appropriateness.

Due to the inherent limitations of an audit, there is an unavoidable risk that some material misstatements in the financial statements may not be detected, even though the audit is properly planned and performed in accordance with the ISAs (UK). For instance, the further removed non-compliance is from the events and transactions reflected in the financial statements, the less likely the auditor is to become aware of it or to recognise the non-compliance.

A further description of our responsibilities is available on the Financial Reporting Council's website at: <https://www.frc.org.uk/auditorsresponsibilities>. This description forms part of our auditor's report.

Use of our report

This report is made solely to the charitable company's members, as a body, in accordance with Chapter 3 of Part 16 of the Companies Act 2006. Our audit work has been undertaken so that we might state to the charitable company's members those matters we are required to state to them in an auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charitable company and the charitable company's members as a body, for our audit work, for this report, or for the opinions we have formed.



**Kristina Perry FCCA (Senior Statutory Auditor)
for and on behalf of Sumer Audit
Chartered Accountants
Statutory Auditor
Worthing**

5/12/24...

Sumer Audit is the trading name of Sumer Auditco Limited

GREATER MANCHESTER SPORTS PARTNERSHIP
"OPERATING AS GREATER MANCHESTER MOVING"
STATEMENT OF FINANCIAL ACTIVITIES
INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 MARCH 2024

	Notes	Unrestricted funds 2024 £	Restricted funds 2024 £	Total 2024 £	Unrestricted funds 2023 £ as restated	Restricted funds 2023 £ as restated	Total 2023 £ as restated
Income from:							
Donations and legacies	3	-	1,047,296	1,047,296	-	995,052	995,052
Charitable activities	4	175,600	1,657,397	1,832,997	175,600	2,362,062	2,537,662
Other trading activities	5	705	-	705	12,088	-	12,088
Investments	6	113,974	-	113,974	7,885	-	7,885
Total income		290,279	2,704,693	2,994,972	195,573	3,357,114	3,552,687
Expenditure on:							
Charitable activities	7	57,824	3,092,975	3,150,799	331,612	3,335,192	3,666,804
Investments	11	-	-	-	57,000	-	57,000
Total expenditure		57,824	3,092,975	3,150,799	388,612	3,335,192	3,723,804
Net gains on investments	12	16,037	-	16,037	-	-	-
Net income/(expenditure)		248,492	(388,282)	(139,790)	(193,039)	21,922	(171,117)
Transfers between funds		(93)	93	-	10,302	(10,302)	-
Other recognised gains and losses:							
Actuarial gains/(losses) on defined benefit pension schemes		(209,000)	-	(209,000)	2,247,000	-	2,247,000
Net movement in funds		39,399	(388,189)	(348,790)	2,064,263	11,620	2,075,883
Reconciliation of funds:							
Fund balances at 1 April 2023		930,840	782,712	1,713,552	(1,133,423)	771,092	(362,331)
Fund balances at 31 March 2024		970,239	394,523	1,364,762	930,840	782,712	1,713,552

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

GREATER MANCHESTER SPORTS PARTNERSHIP
"OPERATING AS GREATER MANCHESTER MOVING"
BALANCE SHEET

AS AT 31 MARCH 2024

	Notes	2024 £	£	2023 £	£
Fixed assets					
Tangible assets	14		-		-
Investments	15		216,037		-
			<u>216,037</u>		<u>-</u>
Current assets					
Debtors	16	164,728		1,296,179	
Investments	17	737,561		730,491	
Cash at bank and in hand		520,105		264,021	
		<u>1,422,394</u>		<u>2,290,691</u>	
Creditors: amounts falling due within one year	18	(273,669)		(577,139)	
Net current assets			<u>1,148,725</u>		<u>1,713,552</u>
Total assets less current liabilities			<u><u>1,364,762</u></u>		<u><u>1,713,552</u></u>
Income funds					
Restricted funds	21	394,523		782,712	
Unrestricted funds		970,239		930,840	
		<u>1,364,762</u>		<u>1,713,552</u>	

The financial statements were approved by the Management Committee on 20/11/24



Mr M J Perls MBE
Trustee

Company registration number 03258930

GREATER MANCHESTER SPORTS PARTNERSHIP
"OPERATING AS GREATER MANCHESTER MOVING"
STATEMENT OF CASH FLOWS
FOR THE YEAR ENDED 31 MARCH 2024

	Notes	2024 £	£	2023 £	£
Cash flows from operating activities					
Cash generated from/(absorbed by) operations	25		439,180		(977,291)
Investing activities					
Purchase of investments		(200,000)		-	
Investment income received		23,974		7,885	
Net cash (used in)/generated from investing activities			(176,026)		7,885
Net cash used in financing activities			-		-
Net increase/(decrease) in cash and cash equivalents			263,154		(969,406)
Cash and cash equivalents at beginning of year			994,512		1,963,918
Cash and cash equivalents at end of year			1,257,666		994,512
Relating to:					
Cash at bank and in hand			520,105		264,021
Short term deposits included in current asset investments			737,561		730,491

GREATER MANCHESTER SPORTS PARTNERSHIP
"OPERATING AS GREATER MANCHESTER MOVING"
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2024

1 Accounting policies

Charity information

Greater Manchester Sports Partnership is a private company limited by guarantee incorporated in England and Wales. The registered office is Greater Manchester Moving, House of Sport, Rowsley Street, Manchester, M11 3FF.

1.1 Accounting convention

The financial statements have been prepared in accordance with the charity's articles of association, the Companies Act 2006, FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" ("FRS 102") and the Charities SORP "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 charity is a Public Benefit Entity as defined by FRS 102.

The financial statements are prepared in sterling, which is the functional currency of the charity. Monetary amounts in these financial statements are rounded to the nearest £1.

The financial statements have been prepared under the historical cost convention. The principal accounting policies adopted are set out below.

1.2 Prior period adjustment

The financial statements include a restatement to opening funds, charitable activities and investments in the comparative period in respect of the change of recognition of the defined benefit scheme. In previously filed accounts the defined benefit scheme was recognised as a defined contribution scheme.

1.3 Going concern

At the time of approving the financial statements, the management committee have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. The trustees have considered relevant information, including the charity's principal risks and uncertainties, the annual budget, four year financial forecast and the impact of subsequent events in making their assessment. Based on these assessments and having regard to the resources available to the entity, the trustees have concluded that there is no material uncertainty and that they can continue to adopt the going concern basis in preparing the annual report and financial statements.

1.4 Charitable funds

Unrestricted funds are available for use at the discretion of the management committee in furtherance of their charitable objectives.

Designated funds are unrestricted funds of the charity which the trustees have decided at their discretion to set aside to use for a specific purpose.

Restricted funds are subject to specific conditions by donors or grantors as to how they may be used. The purposes and uses of the restricted funds are set out in the notes to the financial statements.

1.5 Income

Income is recognised when the charity is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

Income from government and other grants is recognised when the charity has entitlement of the funds, any performance conditions attached to the grants have been met, it is probable that the income will be received and the amount can be measured reliably and is not deferred.

Income received in advance of a provision of a specified service is deferred until the criteria for income recognition are met.

GREATER MANCHESTER SPORTS PARTNERSHIP
"OPERATING AS GREATER MANCHESTER MOVING"
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2024

1 Accounting policies

(Continued)

Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the charity; this is normally upon notification of the interest paid or payable by the bank.

1.6 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 under the following activity headings:

- Expenditure on charitable activities includes the costs of delivering projects and courses undertaken to further the purposes of the charity and their associated support costs.
- Other expenditure represents those items not falling into any other heading.

Irrecoverable VAT is charged as a cost against the activity for which the expenditure was incurred.

Support costs are those functions that assist the work of the charity but do not directly undertake charitable activities. Support costs include back office costs, finance, personnel, payroll and governance costs which support the charity's programmes and activities. The bases on which support costs have been allocated are set out in note 8.

1.7 Tangible fixed assets

Tangible fixed assets costing £1,500 or more are initially measured at cost and subsequently measured at cost, net of depreciation and any impairment losses.

Depreciation is recognised so as to write off the cost of assets less their residual values over their useful lives on the following bases:

Fixtures and fittings	25% Straight line
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The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset, and is recognised in the statement of financial activities.

1.8 Investments

Current asset investments

Current asset investments include cash investments with a maturity of greater than three months from the date of opening of the deposit or similar account.

Fixed asset investments

Fixed asset investments are initially measured at transaction price excluding transaction costs, and are subsequently measured at fair value at each reporting date. Changes in fair value are recognised in net income/(expenditure) for the year. Transaction costs are expensed as incurred.

1.9 Cash and cash equivalents

Cash and cash equivalents include cash in hand and bank balances. Cash equivalents are defined as short-term investments that are highly liquid and can be easily converted into a known amount of cash.

GREATER MANCHESTER SPORTS PARTNERSHIP
"OPERATING AS GREATER MANCHESTER MOVING"
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2024

1 Accounting policies

(Continued)

1.10 Financial instruments

The charity has elected to apply the provisions of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instruments Issues' of FRS 102 to all of its financial instruments.

Financial instruments are recognised in the charity's balance sheet when the charity becomes party to the contractual provisions of the instrument.

Financial assets and liabilities are offset, with the net amounts presented in the financial statements, when there is a legally enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

Basic financial assets

Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

Basic financial liabilities

Basic financial liabilities, including creditors and bank loans are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future payments discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

Debt instruments are subsequently carried at amortised cost, using the effective interest rate method.

Derecognition of financial liabilities

Financial liabilities are derecognised when the charity's contractual obligations expire or are discharged or cancelled.

1.11 Employee benefits

The cost of any unused holiday entitlement is recognised in the period in which the employee's services are received.

Termination benefits are recognised immediately as an expense when the charity is demonstrably committed to terminate the employment of an employee or to provide termination benefits.

GREATER MANCHESTER SPORTS PARTNERSHIP
"OPERATING AS GREATER MANCHESTER MOVING"
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2024

1 Accounting policies

(Continued)

1.12 Retirement benefits

The charitable company is an admitted body of the Greater Manchester Pension Fund.

The Greater Manchester Pension Fund (GMPF) is a multi-employer defined benefit scheme administered for the benefit of Local Authorities and other bodies and is managed in accordance with the Local Government Pension Scheme Regulations 1997 (as amended). Past and present employees are covered by the provisions of the Greater Manchester Pension Scheme.

The LGPS is a funded scheme and the assets are held separately from those of the charity in separate trustee administered funds. Pension scheme assets are measured at fair value and liabilities are measured on an actuarial basis using the projected unit credit method and discounted at a rate equivalent to the current rate of return on a high quality corporate bond of equivalent term and currency to the liabilities. The actuarial valuations are obtained at least triennially and are updated at each balance sheet date. The amounts charged to operating surplus are the current service costs and the costs of scheme introductions, benefit changes, settlements and curtailments. They are included as part of staff costs as incurred. Net interest on the net defined benefit liability/asset is also recognised in the statement of financial activities and comprises the interest cost on the defined benefit obligation and interest income on the scheme assets, calculated by multiplying the fair value of the scheme assets at the beginning of the period by the rate used to discount the benefit obligations. The difference between the interest income on the scheme assets and the actual return on the scheme assets is recognised in other recognised gains and losses.

If the present value of the defined benefit obligation at the reporting date is less than the fair value of plan assets at that date, the plan has a surplus. A plan surplus, as a defined benefit plan asset, is only recognised to the extent that it can be recovered either through reduced contributions in the future or through refunds from the plan. Actuarial gains and losses are recognised immediately in other recognised gains and losses.

2 Critical accounting estimates and judgements

In the application of the charity's accounting policies, the management committee are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

3 Income from donations and legacies

	Restricted funds 2024 £	Restricted funds 2023 £
Core grant - Sport England	1,047,296	995,052

GREATER MANCHESTER SPORTS PARTNERSHIP
"OPERATING AS GREATER MANCHESTER MOVING"
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2024

4 Income from charitable activities

	Unrestricted funds 2024 £	Restricted funds 2024 £	Total 2024 £	Unrestricted funds 2023 £	Restricted funds 2023 £	Total 2023 £
Sport & physical activity development						
Grants	175,600	1,657,397	1,832,997	175,600	2,362,062	2,537,662

Performance related grants analysis

	2024 £	2023 £
Greater Manchester Combined Authority	200,600	200,600
Sport England	732,932	1,160,339
GMICP	668,339	668,339
Home Office	135,736	354,348
GM Local Authorities	9,999	90,000
Active Partnership Network	85,391	52,044
Bury Council	-	11,992
	<u>1,832,997</u>	<u>2,537,662</u>

5 Other trading activities

	Unrestricted funds 2024 £	Restricted funds 2024 £	Total 2024 £	Unrestricted funds 2023 £	Restricted funds 2023 £	Total 2023 £
Consultancy and conference fees	705	-	705	12,088	-	12,088

6 Investments

	Unrestricted funds 2024 £	Restricted funds 2024 £	Total 2024 £	Unrestricted funds 2023 £	Restricted funds 2023 £	Total 2023 £
Interest receivable	23,974	-	23,974	7,885	-	7,885
Net interest on defined benefit pension scheme	90,000	-	90,000	-	-	-
	<u>113,974</u>	<u>-</u>	<u>113,974</u>	<u>7,885</u>	<u>-</u>	<u>7,885</u>

GREATER MANCHESTER SPORTS PARTNERSHIP
"OPERATING AS GREATER MANCHESTER MOVING"
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2024

7 Expenditure on charitable activities

	2024	2023
	£	£
Direct costs		
Staff costs	1,340,360	1,393,510
Training and recruitment	18,744	12,145
Office expenses	25,530	22,995
Miscellaneous	5,405	9,929
Professional fees	4,871	32,903
Hire of facilities and rentals	5,849	9,923
Sports programmes	1,176,312	1,460,908
Insurance	8,671	5,000
Events	13,026	46,660
Advertising and promotions	31,529	199,543
	<u>2,630,297</u>	<u>3,193,516</u>
Share of support and governance costs (see note 8)		
Support	506,408	457,876
Governance	14,094	15,412
	<u>3,150,799</u>	<u>3,666,804</u>
Analysis by fund		
Unrestricted funds	57,824	331,612
Restricted funds	3,092,975	3,335,192
	<u>3,150,799</u>	<u>3,666,804</u>

GREATER MANCHESTER SPORTS PARTNERSHIP
"OPERATING AS GREATER MANCHESTER MOVING"
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2024

8 Support costs

	Support costs	Governance costs	2024	Support costs	Governance costs	2023
	£	£	£	£	£	£
Staff salaries & travel	368,969	-	368,969	327,689	-	327,689
Training & recruitment	31,265	-	31,265	27,128	-	27,128
Office rent & expenses	41,575	-	41,575	18,374	-	18,374
Miscellaneous	4,947	-	4,947	1,507	-	1,507
Professional fees	41,589	-	41,589	45,341	-	45,341
Club development, competitions & coaches	303	-	303	6,361	-	6,361
Hire of facilities	2,847	-	2,847	3,316	-	3,316
Insurance	7,474	-	7,474	12,395	-	12,395
Advertising and promotion	7,439	-	7,439	15,765	-	15,765
Board expenses	-	4,565	4,565	-	4,972	4,972
Audit & accountancy fees	-	9,529	9,529	-	10,440	10,440
	<u>506,408</u>	<u>14,094</u>	<u>520,502</u>	<u>457,876</u>	<u>15,412</u>	<u>473,288</u>
Analysed between						
Charitable activities	<u>506,408</u>	<u>14,094</u>	<u>520,502</u>	<u>457,876</u>	<u>15,412</u>	<u>473,288</u>

All support costs incurred are allocated on a direct cost basis to charitable activities.

Governance costs includes payments to the auditors of £9,529 (2023: £10,440) for audit and preparation of financial statements.

9 Management Committee

None of the trustees were paid any remuneration or received any other benefits during the current or comparative period for their role as trustees. See note 19 for details of further related party transactions.

No expenses were reimbursed to trustees during the current or comparative period. During the year trustees had their expenses, relating to board meetings, paid directly to third parties and this amounted to £4,685 (2023 - £4,972).

10 Employees

The average monthly number of employees during the year was:

2024	2023
Number	Number
34	29

GREATER MANCHESTER SPORTS PARTNERSHIP
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NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2024

10 Employees **(Continued)**

Employment costs	2024	2023
	£	£
Wages and salaries	1,361,972	1,120,508
Social security costs	141,357	122,691
Other pension costs	206,000	478,000
	<u>1,709,329</u>	<u>1,721,199</u>

The number of employees whose annual remuneration was more than £60,000 is as follows:

	2024	2023
	Number	Number
£60,000 - £70,000	2	2
£100,001 - £110,000	<u>1</u>	<u>1</u>

11 Investments

	Unrestricted funds	Restricted funds	Total	Unrestricted funds	Restricted funds	Total
	2024	2024	2024	2023	2023	2023
	£	£	£	£	£	£
Net interest on defined benefit pension scheme	-	-	-	57,000	-	57,000
	<u>-</u>	<u>-</u>	<u>-</u>	<u>57,000</u>	<u>-</u>	<u>57,000</u>

12 Gains and losses on investments

	Unrestricted funds	Unrestricted funds
	2024	2023
	£	£
Gains/(losses) arising on:		
Revaluation of investments	<u>16,037</u>	<u>-</u>

13 Taxation

The charity is exempt from taxation on its activities because all its income is applied for charitable purposes.

GREATER MANCHESTER SPORTS PARTNERSHIP
"OPERATING AS GREATER MANCHESTER MOVING"
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2024

14 Tangible fixed assets

	Fixtures and fittings £
Cost	
At 1 April 2023	23,212
Disposals	(23,212)
At 31 March 2024	-
Depreciation and impairment	
At 1 April 2023	23,212
Eliminated in respect of disposals	(23,212)
At 31 March 2024	-
Carrying amount	
At 31 March 2024	-
At 31 March 2023	-

15 Fixed asset investments

	Cash in portfolio
Cost or valuation	
At 1 April 2023	-
Additions	200,000
Valuation changes	16,037
At 31 March 2024	216,037
Carrying amount	
At 31 March 2024	216,037
At 31 March 2023	-

16 Debtors

	2024 £	2023 £
Amounts falling due within one year:		
Trade debtors	130,934	413,704
Other debtors	-	440
Prepayments and accrued income	33,794	882,035
	164,728	1,296,179

GREATER MANCHESTER SPORTS PARTNERSHIP
"OPERATING AS GREATER MANCHESTER MOVING"
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2024

17 Current asset investments

	2024	2023
	£	£
Deposit accounts	737,561	730,491

18 Creditors: amounts falling due within one year

	2024	2023
	£	£
Other taxation and social security	35,910	31,519
Trade creditors	120,218	318,586
Other creditors	3,010	90,126
Accruals and deferred income	114,531	136,908
	<u>273,669</u>	<u>577,139</u>

19 Deferred income

	2024	2023
	£	£
Other deferred income	20,000	-

Deferred income is included in the financial statements as follows:

	2024	2023
	£	£
Deferred income is included within:		
Current liabilities	20,000	-
Movements in the year:		
Deferred income at 1 April 2023	-	2,600
Released from previous periods	-	(2,600)
Resources deferred in the year	20,000	-
Deferred income at 31 March 2024	<u>20,000</u>	<u>-</u>

Deferred Income relates to income received from British Olympics during the year ended 31 March 2024 for activities relating to the Olympic Games held during July - August 2024.

GREATER MANCHESTER SPORTS PARTNERSHIP
"OPERATING AS GREATER MANCHESTER MOVING"
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2024

20 Retirement benefit schemes

Defined benefit schemes

The Local Government Pension Scheme (LGPS) is a funded defined benefit pension scheme, with the assets held in separate trustee-administered funds. The agreed contribution rates for future years are 25.4% for employers and between 5.50% and 12.50% for employees.

The most recent actuarial valuations of plan assets and the present value of the defined benefit obligation were carried out at 31 March 2022 by Hymans Robertson LLP, Fellow of the Institute of Actuaries. This has been used by the actuary in valuing the pensions liability at 31 March 2024. The present value of the defined benefit obligation, the related current service cost and past service cost were measured using the projected unit credit method.

Principal actuarial assumptions

	2024	2023
	%	%
Discount rate	4.85	4.75
Expected rate of increase of pensions in payment	2.75	2.95
Expected rate of salary increases	3.55	3.75

The current mortality assumptions include sufficient allowance for future improvements in mortality rates. The assumed life expectations on retirement age 65 are:

	2024	2023
	Years	Years
Retiring today		
- Males	21.5	21.6
- Females	23.3	23.5
Retiring in 20 years		
- Males	22.6	22.8
- Females	25.2	25.4

Amounts recognised in the Statement of Financial Activities

	2024	2023
	£	£
Current service cost	206,000	478,000
Net interest on defined benefit liability/(asset)	(90,000)	57,000
Total costs	116,000	535,000

GREATER MANCHESTER SPORTS PARTNERSHIP
"OPERATING AS GREATER MANCHESTER MOVING"
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2024

20 Retirement benefit schemes

(Continued)

Amounts taken to Other Recognised Gains and Losses

	2024	2023
	£	£
Actual return on scheme assets	(499,000)	(109,000)
Less: calculated interest element	318,000	171,000
	<u>(181,000)</u>	<u>62,000</u>
Return on scheme assets excluding interest income	(181,000)	62,000
Actuarial changes related to obligations	(323,000)	(4,144,000)
Effect of changes in the amount of surplus that is restricted	713,000	1,835,000
	<u>209,000</u>	<u>(2,247,000)</u>
Total costs/(income)	<u>209,000</u>	<u>(2,247,000)</u>

Amounts recognised in the Balance Sheet

	2024	2023
	£	£
Present value of defined benefit obligations	4,834,000	4,670,000
Fair value of plan assets	(7,382,000)	(6,505,000)
	<u>(2,548,000)</u>	<u>(1,835,000)</u>
Surplus in scheme	(2,548,000)	(1,835,000)
Restriction on scheme assets	2,548,000	1,835,000
	<u>-</u>	<u>-</u>
Total liability recognised	<u>-</u>	<u>-</u>

	2024
	£
Liabilities at 1 April 2023	4,670,000
Current service cost	206,000
Benefits paid	(37,000)
Contributions from scheme members	90,000
Actuarial gains and losses	(323,000)
Interest cost	228,000
	<u>4,834,000</u>
At 31 March 2024	<u>4,834,000</u>

The defined benefit obligations arise from plans which are wholly or partly funded.

GREATER MANCHESTER SPORTS PARTNERSHIP
"OPERATING AS GREATER MANCHESTER MOVING"
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2024

20 Retirement benefit schemes

(Continued)

	2024 £
Fair value of assets at 1 April 2023	6,505,000
Restriction of assets at 1 April 2023	(1,835,000)
Interest income	318,000
Return on plan assets (excluding amounts included in net interest)	181,000
Benefits paid	(37,000)
Contributions by the employer	325,000
Contributions by scheme members	90,000
Further restriction of assets	(713,000)
At 31 March 2024	<u>4,834,000</u>

The fair value of plan assets recognised at the reporting period end was comprised as follows:

	2024 £	2023 £
Equity instruments	3,335,460	3,175,600
Debt instruments	725,100	700,500
Property	386,720	420,300
Cash	386,720	373,600
	<u>4,834,000</u>	<u>4,670,000</u>

The accounting policy with regards to the Greater Manchester Pension Fund pension scheme has changed during the year ended 31 March 2024. The net effect of this change upon expenditure in the Statement of Financial Activities for the year ended 31 March 2023 is an increase of £199,000 to pension scheme costs for the year and an increase of £57,000 to investment costs for the year. The total calculated actuarial gain less the asset restriction resulted in an actuarial gain of £2,247,000 for the year ended 31 March 2023.

At 31 March 2024 the fund was in surplus. However, the criteria for the recognition of the surplus as an asset as described in note 1.12 was not met. The scheme's asset has therefore been restricted so as not to recognise a surplus. The net effect on the Balance Sheet for the year ended 31 March 2023 is nil.

GREATER MANCHESTER SPORTS PARTNERSHIP
"OPERATING AS GREATER MANCHESTER MOVING"
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2024

21 Restricted funds

The restricted funds of the charity comprise the unexpended balances of donations and grants held on trust subject to specific conditions by donors as to how they may be used.

	At 1 April 2023 £	Incoming resources £	Resources expended £	Transfers £	At 31 March 2024 £
Commonwealth Games	65	-	-	-	65
CYP Core	288,917	-	(28,635)	(260,282)	-
GM Active Ageing	17,128	-	(2,730)	-	14,398
GM School Games	3	-	-	-	3
GMHSCP - MSK	140	-	-	-	140
LDP Capacity	39,314	-	(10,768)	-	28,546
LP Core & Evaluation	62,555	549,954	(548,076)	-	64,433
Primary School Sport	2,503	(2,344)	(159)	-	-
Satellite Club	56,279	-	-	(56,279)	-
SE Workforce	4,487	-	(3,651)	-	836
Tackling Inequalities	7,075	(9,116)	2,041	-	-
Volunteer Development	490	-	(207)	-	283
Closing the Gap Conference	18,047	-	(18,047)	-	-
SE Delivery Partner Award	19,025	88,675	(102,654)	-	5,046
Football and Community Multi-Sport	11,200	76,500	(73,524)	-	14,176
Health & Care Integration	65,475	668,339	(646,980)	-	86,834
Moment to Pivot	90,000	9,999	(75,000)	-	24,999
Opening Schools Facility	14,544	52,044	(36,465)	-	30,123
Places and Spaces	2,320	-	-	-	2,320
SE Systematic and Governing Award	46,907	1,047,296	(1,017,711)	-	76,492
APNO-Multi Sports Facilities	-	33,349	(33,349)	-	-
GM Moving (GMCA)	-	25,000	(25,000)	-	-
SAFER STREETS	-	135,735	(135,828)	93	-
Together Fund	36,238	(25,338)	(10,900)	-	-
Welfare Officer	-	54,600	(8,771)	-	45,829
Education Investment CYP	-	-	(56,052)	56,052	-
Positive Social Outcomes	-	-	(126,991)	126,991	-
Youth VoiceCYP	-	-	(133,518)	133,518	-
	<u>782,712</u>	<u>2,704,693</u>	<u>(3,092,975)</u>	<u>93</u>	<u>394,523</u>

GREATER MANCHESTER SPORTS PARTNERSHIP
"OPERATING AS GREATER MANCHESTER MOVING"
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2024

21 Restricted funds

(Continued)

Previous year:	At 1 April 2022 £	Incoming resources £	Resources expended £	Transfers £	At 31 March 2023 £
Club Link Maker	29,971	-	(21,890)	(8,081)	-
CMOF - Vets	19,503	-	(20,283)	780	-
Commonwealth Games	6,667	-	(6,602)	-	65
CYP Core	293,570	-	(4,653)	-	288,917
Daily Mile	66,252	-	(70,535)	4,283	-
GM Active Ageing	11,416	-	5,712	-	17,128
GM Moving - GMCA	-	25,000	(27,635)	2,635	-
GM School Games	4,223	-	(4,220)	-	3
GMHSCP - MSK	5,010	-	(4,870)	-	140
LDP Capacity	45,226	-	(5,912)	-	39,314
LP Core & Evaluation	34,534	555,238	(527,217)	-	62,555
Positive Pathway	14,519	-	(14,519)	-	-
Primary School Sport	2,503	-	-	-	2,503
Satellite Club	156,536	-	(37,580)	(62,677)	56,279
SE Workforce	13,767	-	(9,281)	-	4,487
Tackling Inequalities	13,474	-	(6,399)	-	7,075
Volunteer Development	5,541	-	(5,051)	-	490
VRU Education	8,400	-	(8,400)	-	-
Walking & Cycling	39,980	-	(41,980)	2,000	-
Closing the Gap Conference	-	50,000	(31,953)	0	18,047
SE Delivery Partner Award	-	107,700	(88,675)	-	19,025
Football and Community Multi-Sport	-	38,508	(27,308)	-	11,200
Health & Care Integration	-	668,339	(582,864)	(20,000)	65,475
Moment to Pivot	-	90,000	-	-	90,000
Opening Schools Facility	-	52,044	(37,500)	-	14,544
Places and Spaces	-	20,320	(18,000)	-	2,320
Safer Streets	-	354,348	(354,348)	-	-
SE Systematic and Governing Award	-	995,052	(948,145)	-	46,907
Together Fund	-	400,565	(364,326)	-	36,239
Education Investment CYP	-	-	(2,700)	2,700	-
Youth Voice CYP	-	-	(68,058)	68,058	-
	<u>771,092</u>	<u>3,357,114</u>	<u>(3,335,192)</u>	<u>(10,302)</u>	<u>782,712</u>

GREATER MANCHESTER SPORTS PARTNERSHIP
"OPERATING AS GREATER MANCHESTER MOVING"
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2024

21 Restricted funds

(Continued)

The nature and purpose of each restricted funds is as follows:

- **Club Link Maker** is capacity funding for the Satellite Club programme.
- **CMOF- Vets** is funding to support veterans to stay active during transition from armed force to civilian life.
- **Commonwealth Games** is a programme to maximise the legacy of Birmingham 2022 Commonwealth Games for schools and young people. Key principles being to deliver physical activity and sport opportunities, tackle inequalities, provide positive experiences and be a catalyst for local change.
- **CYP Core** is funding for leading, supporting and connecting the GM School Games network in order to ensure that all young people in GM are offered the opportunity to experience the School Games in a format that suits them.
- **Daily Mile** aims to increase children's activity level through getting schoolchildren to walk or run 15 minutes every day.
- **DfE - Volunteering** supports the identification and deployment of volunteer coaches and leaders to support schools to deliver the School Games.
- **GM Active Ageing** aims to support inactive older people (aged 55+) to achieve at least 30 minutes of moderate intensity physical activity per week in order to improve outcomes and build evidence base about this diverse group in terms of their behaviours and attitudes, how they should be targeted and what approaches do and don't work.
- **GM Moving - GMCA** is an investment to create the blueprint for Physical Activity and Sport in Greater Manchester.
- **GM School Games** supports an increase in the number of young people in Greater Manchester accessing high quality school competition at level 3, intra, inter, and then countrywide.
- **GMHSCP - MSK** is funding to pay for workshops, promotion and evaluation of musculoskeletal workshops with GM Health and Social Care Partnership aimed at employees from across the GMHSCP network.
- **LDP Capacity** aims to accelerate the scale, pace and depth of the broader GM Moving implementation plan by focusing on three specific target audiences – those aged 5-19 in out of school settings, people out of work or those at risk of becoming out of work, and those aged 40-60 with, or at risk of, long term health conditions.
- **LP Core & Evaluation** is funding to deliver the core functions of the Local Pilot work, this includes the payment of the core staff and the payment of the evaluation and training partner.
- **Opening School Facilities** is capacity funding to support the delivery of the National Opening School Facilities programme which funds the opening of school facilities outside of school hours to engage local communities/targeted groups. Currently used internally to support co-ordination capacity and externally with locality-based capacity leads across GM.
- **Positive Pathway** is funding to develop and deliver a new wellbeing strand of the Moving Forces programme over 2 years, including the employment of a Development Officer (part time) to manage and deliver the new strand.
- **Primary School Sport** commissioned to support schools deploy their share of the Primary School Sport Premium.
- **Regenda Homes** is capacity funding for a place-based approach to activity to their residents.
- **Satellite Club** commissioned to co-ordinate the delivery of the Satellite Clubs programme.
- **School Facilities** supports schools to open up their facilities after the school day (after school, weekends and school holidays).
- **SE Workforce** is funding to invest in developing a workforce infrastructure to tackle physical inactivity.
- **Tackling Inequalities** is funding from Sport England to reduce the widening inequalities in sport and physical activity. Focus on 3 key audiences – people on low income, disabled people or people with long-term health conditions, and black, Asian or minority ethnic communities.
- **Volunteer Development** is volunteering work which has been enhanced from February 2011 and will continue through 2023-24.
- **VRU Education (Pilot)** works alongside the Greater Manchester Violence Reduction Unit (VRU), with funding to reduce and prevent anti-social behaviour and youth offending, by diverting at risk young people into sport and physical activity.

GREATER MANCHESTER SPORTS PARTNERSHIP
"OPERATING AS GREATER MANCHESTER MOVING"
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2024

21 Restricted funds

(Continued)

- **Walking and Cycling** is NHS England funding to support solutions which deliver clinical and financial sustainability across GM and at locality level and improve the health and social outcomes included in the GM Strategic Plan.
- **Young People Forward** is funding to support organisations with existing and new relationships with young people to engage in physical activity through the power of sport.
- **Closing the Gap Conference** is funding from Sport England to fund the core functions of the Active Partnership as a systemic partner in the delivery of the Sport England strategy Uniting the Movement. This investment is aligned to the submission that was made in December 2021 which outlined the vision and objectives of the partnership both from system and delivery perspective.
- **SE Delivery Partner Award** is capacity funding for Active Lives co-ordination, School Games Operational Lead, Active Education Leads and GM School Games delivery.
- **Football and Community Multi-Sport** is funding from Sport England to support the secondment of member of the Greater Manchester Moving team to a national role with the Active Partnership network with a remit to help with the delivery of the Football and Community Multi Sport facilities (Playzones) across the country.
- **Health & Care Integration** is a GM Integrated Care Partnership Funding to continue work of GM Moving in leading, connecting and supporting the whole system and place based work to enable active lives for all.
- **Moment to Pivot** (otherwise known as the Pivot to Active Wellbeing) is a piece of work which is focused on transforming the leisure service across Greater Manchester, to support everyone to live well through movement with sustainable solutions designed together. The investment from the localities is part of a larger collaborative pot consisting of investment from Sport England and GM Active to deliver against three key workstrands:
 1. Public sector leisure services - identifying how across GM, they can adapt to stay relevant, sustainable and play an increasingly purposeful role in active wellbeing.
 2. Public sector leisure workforce - identifying how across GM, the workforce can transform to support the pivot to active wellbeing Identifying what is needed to transform the leisure workforce and physical assets into an integral partner within the GM health and care system
 3. Providing a framework for local authorities and their GM Active partners to support prevention and self-management through active wellbeing. To build the conditions for success, bringing together all the players in the system and the knowledge needed to design solutions for optimal uptake and lasting success.
- **Places and Spaces** is funding from Sport England to test an approach to engage with communities to support their applications for funding via the Places and Spaces fund i.e. crowdfunding. The investment is focused on communities from Bolton and Manchester.
- **Safer Streets** is funding from the Home Office to make streets and public spaces safer and more welcoming for women and girls so they feel a sense of belonging in their community and can live active lives, through tackling gender-based violence and harassment.
- **SE Systematic and Governing Award** is funding from Sport England to fund the core functions of the Active Partnership as a systemic partner in the delivery of the Sport England strategy Uniting the Movement. This investment is aligned to the submission that was made in December 2021 which outlined the vision and objectives of the partnership both from system and delivery perspective.
- **Together Fund** is funding from Sport England to reduce the widening inequalities in sport and physical activity.
- **Education Investment CYP** is a Sport England investment to support the delivery and development of School Games, specifically aimed at Youth Voice, Workforce development, Creating Active Schools (CAS) licences and capacity for a CAS Lead role.
- **Youth Voice CYP** is a Sport England investment to support the delivery and development of Youth Voice across GM including StreetGames Peer Research Project, LGBTQ+ Training and workforce, GM Youth Combined Authority Projects, Together Fund CYP projects, Youth Justice (VRU) with a focus on girls and young women.
- **Primary role** is capacity funding to support a strong granular understanding of the place and people, an ability to broker and facilitate a much wider range of relationships, where necessary supporting projects and relationships on Sport England's behalf and supporting local authorities by consent.

GREATER MANCHESTER SPORTS PARTNERSHIP
"OPERATING AS GREATER MANCHESTER MOVING"
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2024

22 Analysis of net assets between funds

	Unrestricted funds 2024 £	Restricted funds 2024 £	Total Unrestricted funds 2024 £	Restricted funds 2023 £	Total 2023 £
Fund balances at 31 March 2024 are represented by:					
Investments	216,037	-	216,037	-	-
Current assets/(liabilities)	802,505	344,485	1,148,725	977,747	1,713,552
	<u>1,018,542</u>	<u>344,485</u>	<u>1,364,762</u>	<u>977,747</u>	<u>1,713,552</u>

23 Related party transactions

There were no disclosable related party transactions during the current or comparative period, other than those included within management committee note 9.

Remuneration of key management personnel

The remuneration of key management personnel is as follows:

	2024 £	2023 £
Aggregate compensation	<u>557,044</u>	<u>540,118</u>

24 Analysis of changes in net debt

The charity had no material debt during the year.

25 Cash generated from operations

	2024 £	2023 £
(Deficit)/surplus for the year	(348,790)	84,883
Adjustments for:		
Investment income recognised in statement of financial activities	(23,974)	(7,885)
Fair value gains and losses on investments	(16,037)	-
Movements in working capital:		
Decrease/(increase) in debtors	1,131,451	(1,227,752)
(Decrease)/increase in creditors	(323,470)	176,063
Increase/(decrease) in deferred income	20,000	(2,600)
Cash generated from/(absorbed by) operations	<u>439,180</u>	<u>(977,291)</u>

GREATER MANCHESTER SPORTS PARTNERSHIP
"OPERATING AS GREATER MANCHESTER MOVING"
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2024

26 Funds Held as Custodian

The charity acts as custodian for the funds of GM Moving in Action. The balance is not included in the assets of Greater Manchester Sports Partnership and is held in separate bank accounts and accounted for under a separate accounting system to ensure the funds are easily identified. Transactions are approved by the following job roles:

Chief Executive Greater Manchester Moving / Executive Lead GM Moving in Action, Local Pilot Strategic Lead and Local Pilot Programme Manager.

The objective of the GM Moving in Action project is to "positively change the lives of people across Greater Manchester through physical activity and sport. Building from our strengths and through systemwide collaboration reaching a target of 75% of people active or fairly active by 2025". This is consistent with the objects of Greater Manchester Sports Partnership.

The trustees do not necessarily make the decisions on how the money is spent; this is done by the GM Moving in Action Executive which is made up from representatives from the following organisations:

- Greater Manchester Combined Authority
- Greater Manchester Health and Social Care Partnership
- 10 GM
- Transport for Greater Manchester
- Tameside Council
- Sport England
- GM Active
- Oldham Council

Cash at bank of £921,062 (2023: £968,968).

The income and expenditure for GM Moving in Action is shown on a cash basis below. It does not form part of the statutory accounts and is periodically subject to a separate grant audit.

	2024	2023
	£	£
Total income	1,600,531	1,203,067
Expenditure		
Active communities	1,381,948	1,197,306
Bank charges	-	14
Engagement	45,000	45,000
Evaluation	-	-
Marketing & communications	63,262	154,564
Workforce transformation	162,935	143,582
Total expenditure	<u>1,653,145</u>	<u>1,540,466</u>
Surplus / (deficit)	<u>(162,935)</u>	<u>(143,582)</u>

Accounts

Charity registration number 1059115

Company registration number 03258930 (England and Wales)

GREATER MANCHESTER SPORTS PARTNERSHIP

"GREATER MANCHESTER MOVING"

ANNUAL REPORT AND FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2023

GREATER MANCHESTER SPORTS PARTNERSHIP

"GREATER MANCHESTER MOVING"

LEGAL AND ADMINISTRATIVE INFORMATION

Trustees	Mr S Bhandari	
	Ms S Brown-Fraser	
	Ms K Calvin-Thomas	
	Ms S B M Carr MBE	(Appointed 23 January 2023)
	Mr D Cropper	
	Cllr L M Feeley	
	Mr W E Heppolette	
	Mr R Mukherjee	
	Mr S C Pleasant MBE	(Appointed 23 January 2023)
	Mr M J Perls MBE	
	Mr R Roe	
	Mr R D Young	
Secretary	Mr L Davies	
Charity number	1059115	
Company number	03258930	
Registered office	Greater Manchester Moving House of Sport Rowsley Street Manchester M11 3FF	
Auditor	Carpenter Box Amelia House Crescent Road Worthing West Sussex BN11 1RL	
Bankers	The Co-operative Bank PLC 1 Balloon Street Manchester M60 4EP	
	CAF Bank Ltd 25 Kings Hill Avenue Kings Hill West Malling Kent ME19 4JQ	

GREATER MANCHESTER SPORTS PARTNERSHIP

"GREATER MANCHESTER MOVING"

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GREATER MANCHESTER SPORTS PARTNERSHIP

"GREATER MANCHESTER MOVING"

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT)

FOR THE YEAR ENDED 31 MARCH 2023

The trustees present their annual report and financial statements for the year ended 31 March 2023.

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with the charity's memorandum and articles of association, the Companies Act 2006 and "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).

Objectives and activities

Greater Manchester Sports Partnership ("Greater Manchester Moving") is the Greater Manchester ("GM") charity with a clear purpose to Change Lives Together through movement, physical activity and sport. We lead, support and connect people and partners across the system to develop and deliver on the whole system vision and approach to GM Moving in Action.

During the year ended 31 March 2023 the Charities objects were:

- a. To provide people in GM and surrounding neighbourhood with facilities for recreation or other leisure time occupation, in the interest of social welfare and with the object of improving the conditions of life of such persons without distinction on the grounds of race, gender, ethnic origin or disability;
- b. To advance the mental and physical health of the community by providing facilities for sport and physical activity.

Subsequent to the year end the charities objects were amended to:

- a. promoting and enabling increased levels of participation in physical activity and sport;
- c. encouraging sporting, recreational, and other leisure time activities that promote health and wellbeing;
- d. the provision of recreational and social facilities and opportunities for the public at large or those who, by reason of their age, disability, social and economic circumstances or protected characteristics, have need of such facilities;
- e. the improvement and preservation of good health and wellbeing through engagement in active lives.

This was in order to create better alignment between the objects and the vision, mission and purpose of the Charity.

Strategy

Greater Manchester Moving is one of 42 Active Partnerships; a network across the country who work collaboratively to create the conditions for an active nation. We have a unique and trusted strategic partnership with the GM Combined Authority, Health and Social Care Partnership, the 10 local authorities in GM and Sport England. We also work with Sport England to support the local implementation of the Uniting the Movement Strategy.

In March 2023 Greater Manchester Moving published its updated business plan and priority plans 2023-25 which set out the vision, mission, purpose and values of the organisation. It describes how the organisation supports people and partners across the Greater Manchester system and wider and outlines our value and contribution to GM Moving in Action. It provides an overview of our organisational priorities up to 2025.

The Greater Manchester Moving business plan supports the wider ambition of GM Moving and demonstrates how we support the delivery of the GM Moving in Action strategy. GM Moving in Action is the Greater Manchester strategy for physical activity. It is shaped and powered by GM Moving, our 'movement for movement'

The GM Moving in Action strategy sets out what is needed to get people moving more by designing moving into everyday life. Helping people move a little more, making it easier to be active and a natural part of how we all live, travel, work and play in Greater Manchester

Greater Manchester Moving leads, supports and connects people and partners across the system to develop and deliver on the whole system vision and approach to GM Moving in Action.

GREATER MANCHESTER SPORTS PARTNERSHIP

"GREATER MANCHESTER MOVING"

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2023

The trustees have paid due regard to guidance issued by the Charity Commission in deciding what activities the charity should undertake.

Activities

Greater Manchester Moving has committed to contributing towards the GM Moving and delivering GM Moving in Action commitments. Our organisational role in doing this is organised in the following ways:

People Families and Communities

To work with and meet the needs of Greater Manchester people, families and communities, in all their diversity, to enable everyone to live an active life.

- Active Children and Young People
- Active Adults
- Active Older Adults

Inclusive Participation and Access

To widen access and participation in physical activity, sport and active travel to create a greater, more inclusive choice of ways to be active every day.

- Sport, Leisure and Physical Activity
- Walking, Wheeling and Cycling

Active Places

To grow and spread place based active approaches, environments and partnerships to create the conditions for an active life in localities, neighbourhoods and across the city region.

- Place based working - localities
- Healthy Active Places

Whole System Integration

To work together as one GM team to lead, model, advocate for and embed a whole-system approach to physical activity, creating the conditions within a healthy, green, socially just city region where everyone can move and live a good life.

- Health and Care Integration
- Culture and System Change

Catalysts

There are some specific areas of work which underpin and provide the foundations for whole system change.

- Marketing and Communications
- Data, Insight, Evaluation and Learning
- People, Leadership and Workforce

Business operations

We have a commitment to maintaining the highest standards of governance and financial management and in doing so ensuring that we remain compliant with all statutory, regulatory and contractual requirements, including but not limited to those set by the Charity Commission, Companies House and the Code for Sport Governance.

In order to achieve these shared priorities Greater Manchester Moving will lead, support and connect the conversations and work across the Greater Manchester systems in the following ways:

GREATER MANCHESTER SPORTS PARTNERSHIP

"GREATER MANCHESTER MOVING"

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2023

1. Understanding, Learning and Sharing

- Gathering analysis and understanding of data, insight and evidence (about why active lives matter and what is going on in Greater Manchester communities).
- Understanding what makes change happen.
- Developing, leading and delivering learning approaches providing an environment to test, learn and innovate.
- Translating and sharing the understanding of what makes change happen.

2. Leading and Supporting Change

- Influencing systemic and structural drivers of active lives for all.
- Engaging and influencing across the system to enable change (in priority areas, places and sectors).
- Developing and leading approaches that support culture change, system change and behaviour change across the life course.
- Facilitating, convening, enabling and connecting people and organisations across the system to work together with shared ambition and purpose.
- Providing high quality public narrative, marketing and communications to enable change.
- Supporting people and leadership development across the system.

3. All Underpinned by...

- Excellence in governance, finance, HR and business operations.
- Embedding equality, diversity and inclusion in all we do.

Equality, equity, diversity & inclusion - Our commitment

Greater Manchester Moving is committed to providing equal opportunities and promoting diversity, irrespective of ethnicity, age, gender identity, sexuality, disability, religion, pregnancy or personal circumstance. We ensure we consider lived experiences and personal circumstance when creating an equitable working environment, by promoting a safe, equal and respectful workplace.

Equality, equity, diversity and inclusion is critical for the success of Greater Manchester Moving and the achievement of our vision. We are fully committed to treating all of our employees, job applicants and volunteers equally and equitably. As an employer, we aspire to being a diverse, inclusive and responsible organisation.

We believe in people. We believe that with the right opportunities, everyone should reach their full potential and we believe that moving more, sport and physical activity is a fundamental key to unlocking potential. Our aim is to have a workforce that not only thrives, but also reflects and understands the communities we work for and with, and one which encourages a sense of belonging for our team and partners.

How our activities deliver public benefit

The trustees have paid due regard to the Charity Commissions guidance on public benefit and the Greater Manchester Moving business plan remains the overall strategy for Greater Manchester Moving.

Inactivity is a stubborn partner and a challenge to shift. Doing less than 30 minutes of physical activity per week is a key cause of obesity and one of the top 10 causes of early deaths. Regular exercise can help prevent chronic diseases such as heart disease, diabetes and cancer, which together costs Greater Manchester's health services more than £26 million every year.

Physical inactivity also costs our local economy £325m a year. 15 million days are lost due to sickness absences across the Northwest each year – with physically active workers taking far fewer sick days and work-based physical activity programmes helping to reduce absences. For individuals, doing 30 minutes of exercise three times a week has been calculated to increase average earnings by 7.5%.

Increasing physical activity can also improve mental health, reducing stress and increasing self-esteem, strengthen friendships, family and community relationships, and improve our air quality and environment.

GREATER MANCHESTER SPORTS PARTNERSHIP "GREATER MANCHESTER MOVING" TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2023

Moving more can reduce rates of:

- Breast cancer by 20%
- Colon cancer, depression and dementia by 30%
- Cardiovascular disease by up to 35%
- Type 2 diabetes by up to 40%
- Hip fractures by up to 68%.

Link to Active data information:

<https://www.gmmoving.co.uk/data-and-learning/evidence-review-outcomes-associated-with-sport-and-physical-activity>

It is a requirement that the charity reports on how it satisfies the public benefit test introduced by the Charities Act 2006. Greater Manchester Moving can report as follows:

a) The report of those activities undertaken by Greater Manchester Moving to further its charitable purposes for the public benefit can be found in this report under the headings 'Objectives and Activities' and 'Achievements and Performance'.

b) Accordingly, the trustees hereby state that they have complied with the duty in Section 4 of the Charities Act 2006 to have due regard to public benefit guidance published by the Charity Commission.

Stories of the Work - [annual report](#)

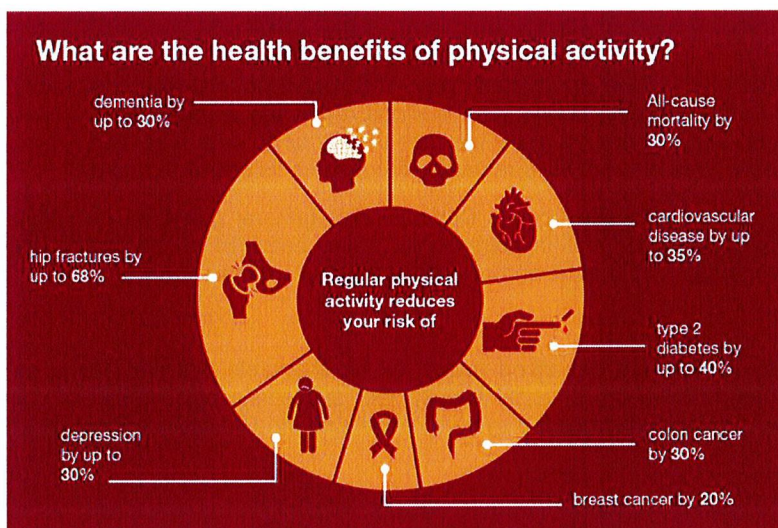
Key outcomes and beneficiaries of our services:

The outcomes of our work are aligned to contributing to the Governments policy priorities with a strong focus on the broader outcomes of activity:

- Physical wellbeing
- Mental wellbeing
- Individual development
- Community development
- Economic development

These outcomes are fundamentally measured through the national survey Active Lives and National Health data sets.

These are the key derived benefits of being physically active:



GREATER MANCHESTER SPORTS PARTNERSHIP

"GREATER MANCHESTER MOVING"

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2023

Physical outcomes:

- More people involved in sport and physical activity and adopting participation as a habit.
- Healthier residents especially those from deprived areas.
- Improved physical health (reduced obesity, cardiovascular disease, diabetes).
- Closing of the equality gap with key audiences and their participation in sport and physical activity.

Mental outcomes:

- Improved mental well-being.
- Improved self-esteem and confidence. .

Community outcomes:

- Improved quality and number of coaches.
- Increased opportunities for people to volunteer in sport, both formally and informally.
- Enhanced active citizenship.
- Parents, and service providers are educated to help families become more active.
- GM recognised as the place of high-quality sporting events.
- More business opportunities and investment created through sport and physical activity.
- GM's city region work recognised via sport and physical activity.

Individual outcomes

- Increased number of accredited/qualified people in GM.
- Increasing the number of people volunteering in sport and physical activity in GM.
- Developing culture of lifelong learning.
- Getting people work ready.

Economic outcomes

- A more effective and resilient physical activity and sport sector
- Maximising the economic value and impact of major sporting events
- Ensuring continued investment into communities to enable ongoing participation in sport and physical activity.

These outcomes are measured through the national survey Active Lives and National Health data sets and are system indicators for change. Greater Manchester Moving sets out its priorities and plans each year to ensure our greatest possible contribution to progress.

The trustees review the aims, objectives and activities of the charity each year. This report looks at what the charity has achieved and the outcomes of its work in the reporting period. The trustees report the success of each key activity and the benefits the charity has brought to those groups of people that it is set up to help. The review also helps the trustees ensure the charity's aims, objectives and activities remained focused on its stated purposes.

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

Achievements and performance

The charity's main activities and who it tries to help are described below. All its charitable activities focus on improving people's health and wellbeing through increasing physical activity. Our successes are a result of our strong team who lead, support and connect with partners across the system connecting the GM Moving strategy to delivery at a local level.

Active Lives data

The latest Active Lives results published by Sport England show that 72.0% of adults in the region are active for at least 30 minutes a week, equating to 1,643,300 adults moving; an increase of 52,400 from the survey 12 months ago.

GREATER MANCHESTER SPORTS PARTNERSHIP

"GREATER MANCHESTER MOVING"

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2023

The latest Active Lives Children and Young People (CYP) Survey data from Sport England for the academic year 2021-22 highlights the recovery from the impact Covid-19 has had on the activity levels of children and young people.

Nearly one in two (49.3%) CYP are active in Greater Manchester (GM), reaching Chief Medical Officer's (CMO) guidelines of 60 minutes of moderate physical activity a day. This is a significant increase from 12 months ago (+7.5%) and shows recovery beyond pre-pandemic levels (+4.1%, academic year 2018-19). As well as being higher than national rates for the first time since the survey began (47.2% by +2.1%).

Within these figures, Covid-19 has seemingly widened the equality gap and there are some alarming challenges we need to address with a priority on the inactive individuals especially:

- Those from lower socio-economic groups 40.6% (41.9% 12 months ago) compared to higher socio-economic groups 18.1% (18.8% 12 months ago).
- Those who identify as South Asian 36.6% (41.9%) or Black 32.3% (34.6%)
- Those with long term health conditions or disabilities 43% (45.3%) compared to 22.8% (24.8%) without.
- Older adults aged 75+ years 47.2% (52.2%) compared to 22.6% (24.1%) 16-34 years.

<https://www.gmmoving.co.uk/data-and-learning/greater-manchester-adult-activity-levels-november-2021-22>

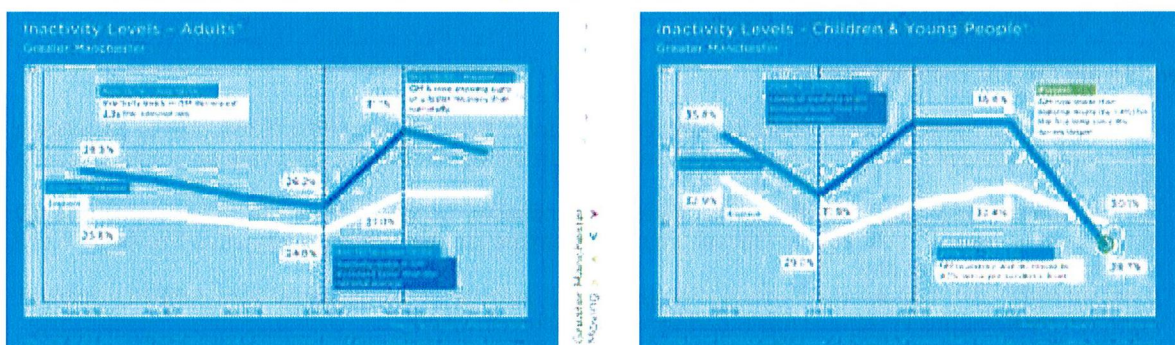


Figure 1. Inactivity Levels for adults in GM Nov 15-21. Figure 2. Inactivity Levels for Children & Young People in GM Nov 15-21

Key successes

Our activities are wide ranging from policy and strategic influence, communications, learning and development, programme development and delivery, research, insight and evaluation. Some specific highlights included:

- Our strategic influencing and advocacy secured greater political and senior leadership commitment to the physical activity agenda.
- Developed and launched a global community of practice bring together academics, experts and those interested in the impact of system change on physical activity.
- Completed Greater Manchester Moving Board evaluation
- Curated and delivered the GM Moving Conference. 450 attendees (online and in person) from across Greater Manchester and wider afield attended a day in Manchester to listen and discuss the role of physical activity, movement and sport in everyday life.
- Updated and published the Greater Manchester Moving business plan, describing the charity's role in GM Moving up to 2025.
- Secured investment from GMCA for a further 2 years up to March 2025.
- Distributed over £790,000 Grant funding to voluntary and community organisations across GM including the Sport England Together Fund and GM Walking grants.

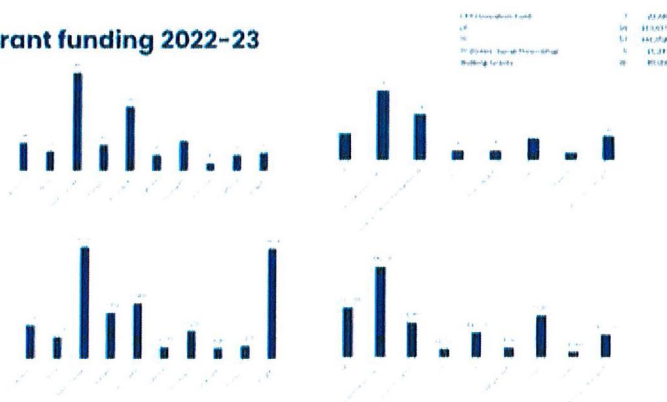
GREATER MANCHESTER SPORTS PARTNERSHIP

"GREATER MANCHESTER MOVING"

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2023

Grant funding 2022-23



Specific work strand successes can be seen below:

Children, Young People and Families

- Opening School Facility Fund – We distributed Department of Education Funding (£368,375) to 33 schools in Greater Manchester to support more young people to be active in locations which are safe and familiar to them.
- School Games - 493 young people engaged Greater Manchester School Games - across 4 events - SEND indoor rowing, year 9 multi activity festival, year 7 determination festival and Alternative Provision /Pupil Referral Unit multi-sport day.
- Establishment of a GM AP/PRU network group which consists of 36 contacts from AP/PRU settings, represents 9 boroughs in GM and has 6 partner organisations involved.
- Creating Active Schools (CAS) - 19 schools involved, 17 schools have completed the profiling toolkit to understand how to embed more PA opportunities across the schools day for their pupils, 262 teachers received whole school training on CAS.
- Employability - Hosted 4 webinars with a key employability stakeholder, Ingeus, for staff from across GM. This was attended/assessed by over 150 Ingeus staff and the aim was to help them understand the landscape of GM Moving, what it means to them and how they could support clients to be active whilst looking for work.
- Active Workplaces - Facilitated a series of 8 workshops for NHS GM ICS aimed at highlighting pre-emptive measures employees/workforce can take to combat MSK conditions.
- Inequalities - Commissioned evaluation partner Substance to undertake a piece of research around the experiences of people from the LGBTQ+ community across GM in participating in/accessing PA and sports activities. This is ongoing and due to be completed in October 2023.

Inclusive Participation and Access

- Together Fund - £325,000 invested into 65 organisations across Greater Manchester.
- GM Walking Grants - £89,000 invested into 36 organisations across Greater Manchester. 200 walks hosted and celebrated as part of the GM Walking Festival.
- Right to the Streets –funded by the Home Office (£490,447), tackling violence against women and girls in Trafford to ensure everyone feels safe and able to be active in our streets and public spaces.

Active Places

- Local Pilot – Hosted national community of practice for the Sport England engaging the other 11 pilots from across the Country in a learning and sharing environment, discussing the place based approach to date and the future vision for place based working across England.
- Engaged all 10 boroughs in Greater Manchester in conversations around the future expansion of place based work up to 2028.

GREATER MANCHESTER SPORTS PARTNERSHIP

"GREATER MANCHESTER MOVING"

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2023

Whole System Integration

- Health integration – securing £680,000 up to March 2024 to lead, support and connect GM Moving and the integrated health care system.
- Carried out a deep dive evaluation to position and further integrate physical activity across the wider health and care system developing practical recommendations and priority areas.
- Pivot to Active Wellbeing – £200,000 secured to develop The 'Pivot' work which seeks to support the transformation of leisure services across Greater Manchester. Greater Manchester Moving is part of a collaborative approach with partners across GM (local authorities, GM Active, University of Salford & Greater Manchester Moving), and nationally (Sport England, Future Fit & SLC).
- Sharing the knowledge and experiences gained in Greater Manchester to support other places in their thinking around whole system approaches to create the conditions for Active Lives for All.

Catalysts

- 32 workshops were delivered to support and develop people to ignite a transformation in the skills, knowledge and confidence needed to adopt a whole system approach to increasing physical activity levels. The workshops had 189 participants across 98 organisations.
- Developed and delivered series 2 of the GM Moving Podcast exploring a place based way of getting more people moving.
- *Developed and embedded a learning and evaluation methodology across Greater Manchester Moving.*

Business Operations

- Publication of the Greater Manchester Moving Business Plan 2023-25
- Implementation of annual development performance review process across the organisation
- Board Evaluation report produced and an improvement plan developed. Conclusion being 'The board is performing strongly in terms of its relationship with itself, Executive and wider environment. Its composition is strong, behaviours are positive and key areas of governance process score highly'.

Financial review

Investment from our primary funders was secured. An agreement was signed with Sport England for a 5-year investment (2022-27) and we also secured investment from both GMCA and GMHSCP each for a duration of 1 year to March 2023.

The charity generated £3.55m of income in the 2022/23 year compared to £2.73m in 2021/22 (30% increase). Sport England was the charity's largest funder, contributing £2.16m this year compared to £2.40m in 2021/22. Expenditure for the 2022/23 year was approximately £3.47m, compared to £2.97m in 2021/22 (17% increase).

At the balance sheet date the charity had net assets of £1.71m, compared to £1.63m in 2021/22.

As part of the boards decision to reduce financial risks and maximise investment income, the charity continued to invest some of its reserves in long term deposit accounts with CAF Bank, Virgin Bank, Metro Bank & Shawbrook Bank. The charitable company is an admitted body of the Greater Manchester Pension Fund. See note 1.11 for further details on the accounting for this scheme.

Cash deposits had decreased from £1.2m, to £264k during the year ended 31 March 2023. This decrease in cash was a result of increased seasonal outflows of funding and the timing of grant receipts at the end of financial year. Total debtors increased from £68k, to £1.2m during the year ended 31 March 2023. This was driven by short delays in grant receipts at the end of the financial year which have subsequently been received.

Reserves policy

The charity's reserve policy has three levels of response to the amount of reserves that are held by the charity. It is designed in this way so trustees can effectively manage the reserves in line with the risks that may be present. The free reserves held are currently in the comfort band which provides the Board discretion in terms of investing to generate income or spending those reserves in pursuit of the charitable objectives and the mission outlined within the organisational business plan.

GREATER MANCHESTER SPORTS PARTNERSHIP

"GREATER MANCHESTER MOVING"

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2023

The charity holds reserves for the following purposes:

- to cover our operating expenses in the event of a downturn in income and / or unforeseen increases in costs; and
- to meet the costs of unforeseen liabilities for employment or other legal claims not covered by insurance.

The board has maintained the reserve policy at six months' salary and running costs. Therefore the trustees have made a provision £626,437 (2022 - £502,736) in line with the reserve policy. It is expected that the six months' salary and running costs will be designated beginning next financial year.

Unrestricted, restricted and designated funds

At 31 March 2023, the charity had total funds of £1,713,552 (2022 - £1,628,669). Of this balance, £930,840 (2022 - £857,577) were unrestricted funds and £782,712 (2022 - £771,092) were restricted. Restricted funds are those funds that have been received for particular purposes and projects. The charity has free reserves of £304,403 (2022 - £354,841) after deducting the six-month reserve from unrestricted funds, which currently exceeds the level of target reserves and minimum level of reserves set. The Board will utilise the free reserves to mitigate against medium to long term inflationary risks. We are currently drawing up an investment policy that will allow the charity to adequately invest free reserves in order to fulfil its charitable objectives.

Principal funding sources

Greater Manchester Moving has two significant funding agencies Sport England and GM Combined Authority (GMCA). Other investment is dependant of a variety of sources and individual applications and relationships. Sport England remain committed to funding Active Partnerships up to 2027 in line with their national strategy (Uniting the Movement). Greater Manchester Moving secured a total investment of £5,744,898 to undertake a systemic and delivery role across Greater Manchester.

Plans for future periods

Greater Manchester Moving has developed a business plan which sets out our purpose, vision and mission, our values and the way we work, who we are and what we do. It describes how we support people and partners across the system and outlines our value and contribution to GM Moving in Action. It provides an overview of our organisational priorities over the next 2 years.

The Greater Manchester Moving Board have begun to discuss the future ambitions for the charity which will feed into the business plan for the period 2023-25.

- **Purpose** - Greater Manchester Moving's purpose is Changing Lives Together through Movement, Physical Activity and Sport.
- **Vision** - United communities and more equal and inclusive places in which people can lead happier, healthier and more active lives
- **Mission** - We lead, support and connect a Greater Manchester system that creates the conditions to enable Active Lives for All

Operationally, Greater Manchester Moving will continue to work on its systemic and delivery roles as outlined in our submission to Sport England for primary investment as well as delivering against the priority plans which support the ambitions within GM Moving in Action.

Within the organisation, we have identified the foundations which help to create and sustain a healthy, productive, efficient, high-performing, motivated and progressive organisation that leads the way, within Greater Manchester and beyond.

- Financial sustainability
- Stakeholder relationships
- Learning and development
- Workplace operations
- Organisational culture
- Strategic development

These foundations and building blocks of a high performing organisation are what we measure ourselves against.

GREATER MANCHESTER SPORTS PARTNERSHIP

"GREATER MANCHESTER MOVING"

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2023

2023-24 Key areas of focus

- Ensure we are fully compliant to the Code of Sports Governance, which includes having in place a Diversity and Inclusion Plan, People Plan and Environmental, Social and Governance Plan.
- Submission of Place expansion (including deepening) proposal to Sport England.
- Growing and strengthening engagement across GM and nationally of local Councilors and political leaders.

Structure, governance and management

Greater Manchester Moving is a company limited by guarantee with charitable status, registered in England and Wales. It is governed by its Articles of Association. Greater Manchester Moving was originally constituted in 1996 (as GM Youth Games) and changed its name in 2000 to Greater Manchester Sports Partnership. The Articles of Association were amended in 2015 to reflect updated company objects and current legislation.

The trustees, who are also the directors for the purpose of company law, and who served during the year and up to the date of signature of the financial statements were:

Mr S Bhandari	
Ms S Brown-Fraser	
Ms K Calvin-Thomas	
Ms S B M Carr MBE	(Appointed 23 January 2023)
Mr D Cropper	
Cllr L M Feeley	
Mr W E Heppollette	
Mr R Mukherjee	
Mr S C Pleasant MBE	(Appointed 23 January 2023)
Mr M J Perls MBE	
Mr R Roe	
Mr R D Young	
Dr M Comrie OBE	(Resigned 22 September 2022)
Mr G Whitham	(Resigned 5 July 2022)

The employees who are considered to be key management personnel are:

Ms H Lever	Chief Executive
Ms E Holt	Strategic Director
Mr M Stocks	Strategic Director
Ms B Sutcliffe	Strategic Director
Mr R Davis-Boreham	Strategic Director
Mr E Asong	Finance Director

Trustee recruitment and induction

Trustees are recruited against a skills matrix that defines areas that the charity needs represented, in order to drive the business plan forward for the benefit of GM. The Strategic Lead for Business Operations acts as company secretary. All trustees undergo induction training. This is carried out by the CEO and supported by the Strategic Lead for Business Operations.

There is a comprehensive induction pack which includes Terms of Reference of the Board and Sub Groups; Trustee Job Description; Roles of the Board; Code of Conduct; Levels of Delegated Authority; Declaration of Interests, and, information on Greater Manchester Moving structure.

None of the trustees have any beneficial interest in the company. All of the trustees are members of the company and guarantee to contribute £1 in the event of a winding up. All trustees give their time voluntarily and receive no benefits from the charity. Any expenses reclaimed from the charity are set out in notes to the accounts.

There are two sub committees of the main board of trustees - the Audit and Risk Committee and the Nominations and Remuneration Committee. Both committees meet formally twice a year outside of the main board meetings and have decision-making functions based on recommendations brought forwards by the executive team. Both committees report directly to the main board.

GREATER MANCHESTER SPORTS PARTNERSHIP
"GREATER MANCHESTER MOVING"
TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2023

Executive functions and structure

The executive functions of the charity are handled by the Executive Team, which consists of Chief Executive Officer and four Strategic Directors as named above. The CEO and Strategic Directors have delegated powers for the day-to-day management of the charity. Greater Manchester Moving is independent but is part of a wider support network (the Active Partnership Network). The Active Partnership Network gives support and guidance to Active Partnerships as well as brokering relationships across different sport sectors, interested stakeholders and within government.

Remuneration policy for key management personnel

Greater Manchester Moving has a Pay Policy Statement which sets out Greater Manchester Moving's approach to setting the pay of its employees by identifying the method by which all salaries of employees is determined and who is responsible for ensuring the policy is adhered to.

The policy sets out the organisation context for pay including stating that Greater Manchester Moving uses the nationally negotiated Local Government Public Sector pay spine as the basis for its rates of pay. The salary structure is in line with pay bands and identifies Pay Grades and Scale Points that each type of role falls between. The pay of the Senior Management Team is further determined and reviewed by the Greater Manchester Moving Board Nominations & Remuneration Sub-committee.

Risk management

The board of trustees has the overall responsibility to ensure that sound and effective risk management and internal control systems are maintained and reviewed for effectiveness. Greater Manchester Moving has created an Audit & Risk Sub-committee which supports the board and has delegated authority to agree (or, where appropriate, make recommendations) the following:

- a. Oversee and advise the board on current risk exposures of the company and future risk strategy.
- b. Advise the board on the company's overall risk appetite, tolerance and strategy, taking account of the financial environment.
- c. Keep under review the company's overall risk assessment processes that inform the board's decision making.
- d. Set a standard for the accurate and timely monitoring of risk types of critical importance.
- e. Review the company's capability to identify and manage new risk types.
- f. Keep under review the effectiveness of the company's internal financial controls and risk management systems.
- g. Annually review the organisations risk management and internal control systems to ensure effectiveness and that they meet the aims for which they were established.
- h. Review proposed write-offs of aged debtors in excess of £1,000 with decision recommendations to the full board.
- i. Review the company's procedure for detecting fraud.
- j. Review the company's procedure for the prevention of bribery.

The Audit & Risk Sub-committee report to the board after due review of the effectiveness of the risk management and internal control systems. The board considers the work and findings of the sub-committee in forming its own view on the effectiveness of the systems. The executive team together with the Development Manager (Business Operations) are responsible for designing and implementing risk management and internal control systems to manage risks with the whole team. The Greater Manchester Moving Risk Management Plan draws on guidance information from the Charity Commission, and is divided into the following risk areas:

- People
- Process
- Pounds
- Place
- Promotion

GREATER MANCHESTER SPORTS PARTNERSHIP
"GREATER MANCHESTER MOVING"
TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2023

Under the above themes potential risks to the organisation are identified and assessed against the impact and likelihood (gross risk). Each risk then has identified control measures resulting in a net risk score. A clear line of responsibility for each risk is identified together with any actions required. The risk register continued to reflect the impact of inflation on operational costs and staff salary costs. The Audit & Risk Committee will ensure that there is a robust budgeting and forecasting process to ensure any shortfalls identified. Trustees are confident that the level of free reserves held by the charity will sufficiently cover any budgetary shortfalls in the short to medium term. The Company is insured through Howdens (Insurance Broker) and the policies cover the business risks of the company.

Related parties and relationships with other organisations

Greater Manchester Moving is a Company Limited by Guarantee and a Registered Charity. It has no subsidiary undertakings. It works closely with a number of organisations and charities to further its charitable objects. These include National Governing Bodies of Sport, Active Partnership Network, GM combined Authority, GM Local Authorities, Health & Social Care Partnership, Sport England and other local sporting bodies.

Auditor

During the year, the board of Trustees appointed Carpenter Box as statutory auditors following a competitive tender process.

In accordance with the company's articles, a resolution proposing that Carpenter Box be reappointed as auditor of the company will be put at a General Meeting.

Disclosure of information to auditor

Each of the trustees has confirmed that there is no information of which they are aware which is relevant to the audit, but of which the auditor is unaware. They have further confirmed that they have taken appropriate steps to identify such relevant information and to establish that the auditor is aware of such information.

The trustees' report was approved by the Board of Trustees.



Mr M J Perls MBE

Trustee

Date: 6/10/23

GREATER MANCHESTER SPORTS PARTNERSHIP
"GREATER MANCHESTER MOVING"
STATEMENT OF TRUSTEES' RESPONSIBILITIES
FOR THE YEAR ENDED 31 MARCH 2023

The trustees, who are also the directors of Greater Manchester Sports Partnership for the purpose of company law, are responsible for preparing the Trustees' Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company Law requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that year.

In preparing these financial statements, the trustees are required to:

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

The trustees are responsible for keeping adequate accounting records that disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

GREATER MANCHESTER SPORTS PARTNERSHIP
"GREATER MANCHESTER MOVING"
INDEPENDENT AUDITOR'S REPORT
TO THE TRUSTEES OF GREATER MANCHESTER SPORTS PARTNERSHIP

Opinion

We have audited the financial statements of Greater Manchester Sports Partnership (the 'charity') for the year ended 31 March 2023 which comprise the statement of financial activities, the balance sheet, the statement of cash flows and notes to the financial statements, including significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102 *The Financial Reporting Standard applicable in the UK and Republic of Ireland* (United Kingdom Generally Accepted Accounting Practice).

In our opinion, the financial statements:

- give a true and fair view of the state of the charitable company's affairs as at 31 March 2023 and of its incoming resources and application of resources, including its income and expenditure, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Companies Act 2006.

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the *Auditor's responsibilities for the audit of the financial statements* section of our report. We are independent of the charity in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Conclusions relating to going concern

In auditing the financial statements, we have concluded that the trustees' use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the charity's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the trustees with respect to going concern are described in the relevant sections of this report.

Other information

The other information comprises the information included in the annual report other than the financial statements and our auditor's report thereon. The trustees are responsible for the other information contained within the annual report. Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon. Our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the course of the audit, or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether this gives rise to a material misstatement in the financial statements themselves. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

Opinions on other matters prescribed by the Companies Act 2006

In our opinion, based on the work undertaken in the course of our audit:

- the information given in the trustees' report for the financial year for which the financial statements are prepared, which includes the directors' report prepared for the purposes of company law, is consistent with the financial statements; and
- the directors' report included within the trustees' report has been prepared in accordance with applicable legal requirements.

GREATER MANCHESTER SPORTS PARTNERSHIP
"GREATER MANCHESTER MOVING"
INDEPENDENT AUDITOR'S REPORT (CONTINUED)
TO THE TRUSTEES OF GREATER MANCHESTER SPORTS PARTNERSHIP

Matters on which we are required to report by exception

In the light of the knowledge and understanding of the charity and its environment obtained in the course of the audit, we have not identified material misstatements in the directors' report included within the trustees' report.

We have nothing to report in respect of the following matters in relation to which the Companies Act 2006 requires us to report to you if, in our opinion:

- adequate accounting records have not been kept, or returns adequate for our audit have not been received from branches not visited by us; or
- the financial statements are not in agreement with the accounting records and returns; or
- certain disclosures of trustees' remuneration specified by law are not made; or
- we have not received all the information and explanations we require for our audit; or
- the trustees were not entitled to prepare the financial statements in accordance with the small companies regime and take advantage of the small companies' exemptions in preparing the trustees' report and from the requirement to prepare a strategic report.

Responsibilities of trustees

As explained more fully in the statement of trustees' responsibilities, the trustees, who are also the directors of the charity for the purpose of company law, are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error. In preparing the financial statements, the trustees are responsible for assessing the charity's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the trustees either intend to liquidate the charitable company or to cease operations, or have no realistic alternative but to do so.

Auditor's responsibilities for the audit of the financial statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

Irregularities, including fraud, are instances of non-compliance with laws and regulations. We design procedures in line with our responsibilities, outlined above, to detect material misstatements in respect of irregularities, including fraud. The extent to which our procedures are capable of detecting irregularities, including fraud, is detailed below.

In identifying and assessing risks of material misstatement in respect of irregularities, including fraud and non-compliance with laws and regulations, our procedures included the following:

- Obtaining an understanding of the legal and regulatory framework that the charitable company operates in, focusing on those laws and regulations that had a direct effect on the financial statements and operations;
- Obtaining an understanding of the charitable company's policies and procedures on fraud risks, including knowledge of any actual, suspected or alleged fraud; and
- Discussing among the engagement team how and where fraud might occur in the financial statements and any potential indicators of fraud through our knowledge and understanding of the company and our sector-specific experience.

As a result of these procedures, we considered the opportunities and incentives that may exist within the charitable company for fraud. We are also required to perform specific procedures to respond to the risk of management override. As a result of performing the above, we identified the following areas as those most likely to have an impact on the financial statements: compliance with the UK Companies Act and Charities Act.

GREATER MANCHESTER SPORTS PARTNERSHIP
"GREATER MANCHESTER MOVING"
INDEPENDENT AUDITOR'S REPORT (CONTINUED)
TO THE TRUSTEES OF GREATER MANCHESTER SPORTS PARTNERSHIP

In addition to the above, our procedures to respond to risks identified included the following:

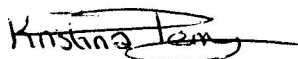
- Making enquiries of management about any known or suspected instances of non-compliance with laws and regulations and fraud;
- Reviewing minutes of meetings of the board and senior management;
- Challenging assumptions and judgements made by management in their significant accounting estimates; and
- Auditing the risk of management override of controls, including through testing journal entries and other adjustments for appropriateness.

Due to the inherent limitations of an audit, there is an unavoidable risk that some material misstatements in the financial statements may not be detected, even though the audit is properly planned and performed in accordance with the ISAs (UK). For instance, the further removed non-compliance is from the events and transactions reflected in the financial statements, the less likely the auditor is to become aware of it or to recognise the non-compliance.

A further description of our responsibilities is available on the Financial Reporting Council's website at: <https://www.frc.org.uk/auditorsresponsibilities>. This description forms part of our auditor's report.

Use of our report

This report is made solely to the charitable company's members, as a body, in accordance with Chapter 3 of Part 16 of the Companies Act 2006. Our audit work has been undertaken so that we might state to the charitable company's members those matters we are required to state to them in an auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charitable company and the charitable company's members as a body, for our audit work, for this report, or for the opinions we have formed.



Kristina Perry FCCA (Senior Statutory Auditor)
for and on behalf of Carpenter Box
Chartered Accountants
Statutory Auditor
Worthing

30/01/2023

Carpenter Box is a trading name of Carpenter Box Limited



GREATER MANCHESTER SPORTS PARTNERSHIP
"GREATER MANCHESTER MOVING"
STATEMENT OF FINANCIAL ACTIVITIES
INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 MARCH 2023

		Unrestricted funds	Restricted funds	Total	Unrestricted funds as restated	Restricted funds as restated	Total
	Notes	2023 £	2023 £	2023 £	2022 £	2022 £	2022 £
<u>Income from:</u>							
Donations and legacies	3	-	995,052	995,052	-	526,782	526,782
Charitable activities	4	175,600	2,362,062	2,537,662	186,373	2,006,498	2,192,871
Other trading activities	5	12,088	-	12,088	10,989	-	10,989
Investments	6	7,885	-	7,885	1,711	-	1,711
Total income		<u>195,573</u>	<u>3,357,114</u>	<u>3,552,687</u>	<u>199,073</u>	<u>2,533,280</u>	<u>2,732,353</u>
<u>Expenditure on:</u>							
Charitable activities	7	<u>132,612</u>	<u>3,335,192</u>	<u>3,467,804</u>	<u>201,292</u>	<u>2,766,054</u>	<u>2,967,346</u>
Net incoming/(outgoing) resources before transfers		62,961	21,922	84,883	(2,219)	(232,774)	(234,993)
Gross transfers between funds		<u>10,302</u>	<u>(10,302)</u>	<u>-</u>	<u>8,326</u>	<u>(8,326)</u>	<u>-</u>
Net income/(expenditure) for the year		73,263	11,620	84,883	6,107	(241,100)	(234,993)
Fund balances at 1 April 2022		<u>857,577</u>	<u>771,092</u>	<u>1,628,669</u>	<u>851,470</u>	<u>1,012,192</u>	<u>1,863,662</u>
Fund balances at 31 March 2023		<u><u>930,840</u></u>	<u><u>782,712</u></u>	<u><u>1,713,552</u></u>	<u><u>857,577</u></u>	<u><u>771,092</u></u>	<u><u>1,628,669</u></u>

The statement of financial activities includes all gains and losses recognised in the year.

All income and expenditure derive from continuing activities.

The statement of financial activities also complies with the requirements for an income and expenditure account under the Companies Act 2006.

GREATER MANCHESTER SPORTS PARTNERSHIP
"GREATER MANCHESTER MOVING"
BALANCE SHEET

AS AT 31 MARCH 2023

	Notes	2023 £	£	2022 £	£
Fixed assets					
Tangible assets	12		-		-
			-		-
Current assets					
Debtors	13	1,296,179		68,427	
Investments	14	730,491		729,945	
Cash at bank and in hand		264,021		1,233,973	
		2,290,691		2,032,345	
Creditors: amounts falling due within one year	15	(577,139)		(403,676)	
Net current assets			1,713,552		1,628,669
Income funds					
Restricted funds	17		782,712		771,092
Unrestricted funds			930,840		857,577
			1,713,552		1,628,669

The financial statements were approved by the Trustees on 6/10/23

Mr M J Perls MBE
Trustee

Mr R Roe
Trustee

Company registration number 03258930

GREATER MANCHESTER SPORTS PARTNERSHIP
"GREATER MANCHESTER MOVING"
STATEMENT OF CASH FLOWS
FOR THE YEAR ENDED 31 MARCH 2023

	Notes	2023 £	£	2022 £	£
Cash flows from operating activities					
Cash absorbed by operations	20		(977,291)		(87,934)
Investing activities					
Investment income received		7,885		1,711	
Net cash generated from investing activities			7,885		1,711
Net cash used in financing activities			-		-
Net decrease in cash and cash equivalents			(969,406)		(86,223)
Cash and cash equivalents at beginning of year			1,963,918		2,050,141
Cash and cash equivalents at end of year			994,512		1,963,918
Relating to:					
Cash at bank and in hand			264,021		1,233,973
Short term deposits included in current asset investments			730,491		729,945

GREATER MANCHESTER SPORTS PARTNERSHIP
"GREATER MANCHESTER MOVING"
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2023

1 Accounting policies

Charity information

Greater Manchester Sports Partnership is a private company limited by guarantee incorporated in England and Wales. The registered office is Greater Manchester Moving House of Sport, Rowsley Street, Manchester, M11 3FF.

1.1 Accounting convention

The financial statements have been prepared in accordance with the charity's articles of association, the Companies Act 2006, FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" ("FRS 102") and the Charities SORP "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 charity is a Public Benefit Entity as defined by FRS 102.

The financial statements are prepared in sterling, which is the functional currency of the charity. Monetary amounts in these financial statements are rounded to the nearest £1.

The financial statements have been prepared under the historical cost convention. The principal accounting policies adopted are set out below.

1.2 Going concern

At the time of approving the financial statements, the trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. The trustees have considered relevant information, including the charity's principal risks and uncertainties, the annual budget, four year financial forecast and the impact of subsequent events in making their assessment. Based on these assessments and having regard to the resources available to the entity, the trustees have concluded that there is no material uncertainty and that they can continue to adopt the going concern basis in preparing the annual report and financial statements.

1.3 Charitable funds

Unrestricted funds are available for use at the discretion of the trustees in furtherance of their charitable objectives.

Designated funds are unrestricted funds of the charity which the trustees have decided at their discretion to set aside to use for a specific purpose.

Restricted funds are subject to specific conditions by donors as to how they may be used. The purposes and uses of the restricted funds are set out in the notes to the financial statements.

1.4 Income

Income is recognised when the charity is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

Income from government and other grants is recognised when the charity has entitlement of the funds, any performance conditions attached to the grants have been met, it is probable that the income will be received and the amount can be measured reliably and is not deferred.

Income received in advance of a provision of a specified service is deferred until the criteria for income recognition are met.

Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the charity; this is normally upon notification of the interest paid or payable by the bank.

GREATER MANCHESTER SPORTS PARTNERSHIP
"GREATER MANCHESTER MOVING"
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2023

1 Accounting policies

(Continued)

1.5 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 under the following activity headings:

- Expenditure on charitable activities includes the costs of delivering projects and courses undertaken to further the purposes of the charity and their associated support costs.
- Other expenditure represents those items not falling into any other heading.

Irrecoverable VAT is charged as a cost against the activity for which the expenditure was incurred.

Support costs are those functions that assist the work of the charity but do not directly undertake charitable activities. Support costs include back office costs, finance, personnel, payroll and governance costs which support the charity's programmes and activities. The bases on which support costs have been allocated are set out in note 8.

1.6 Tangible fixed assets

Tangible fixed assets costing £1,500 or more are initially measured at cost and subsequently measured at cost or valuation, net of depreciation and any impairment losses.

Depreciation is recognised so as to write off the cost or valuation of assets less their residual values over their useful lives on the following bases:

Fixtures and fittings	25% Straight line
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The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset, and is recognised in the statement of financial activities.

1.7 Current asset investments

Current asset investments include cash investments with a maturity of greater than three months from the date of opening of the deposit or similar account.

1.8 Cash and cash equivalents

Cash and cash equivalents include cash in hand and bank balances.

1.9 Financial instruments

The charity has elected to apply the provisions of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instruments Issues' of FRS 102 to all of its financial instruments.

Financial instruments are recognised in the charity's balance sheet when the charity becomes party to the contractual provisions of the instrument.

Financial assets and liabilities are offset, with the net amounts presented in the financial statements, when there is a legally enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

GREATER MANCHESTER SPORTS PARTNERSHIP
"GREATER MANCHESTER MOVING"
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2023

1 Accounting policies

(Continued)

Basic financial assets

Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

Basic financial liabilities

Basic financial liabilities, including creditors and bank loans are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future payments discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

Debt instruments are subsequently carried at amortised cost, using the effective interest rate method.

Derecognition of financial liabilities

Financial liabilities are derecognised when the charity's contractual obligations expire or are discharged or cancelled.

1.10 Employee benefits

The cost of any unused holiday entitlement is recognised in the period in which the employee's services are received.

Termination benefits are recognised immediately as an expense when the charity is demonstrably committed to terminate the employment of an employee or to provide termination benefits.

GREATER MANCHESTER SPORTS PARTNERSHIP
"GREATER MANCHESTER MOVING"
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2023

1 Accounting policies

(Continued)

1.11 Retirement benefits

The charitable company is an admitted body of the Greater Manchester Pension Fund.

The Greater Manchester Pension Fund (GMPF) is a multi-employer defined benefit scheme administered for the benefit of Local Authorities and other bodies and is managed in accordance with the Local Government Pension Scheme Regulations 1997 (as amended). Past and present employees are covered by the provisions of the Greater Manchester Pension Scheme.

The GMPF is a career average pension scheme and benefits are not dependent on investment performance. Employees who join the Fund build up a pension pot which is revalued each year in line with Consumer Price Index (CPI). If a member has GMPF membership before 1st April 2014 they will have accrued benefits based on membership and final pay in accordance with the previous Final Salary pension scheme.

The trustees are unable to confirm the charity's share of the underlying assets and liabilities of the Greater Manchester Pension Scheme as there is insufficient information available and therefore the Scheme is accounted for as a defined contribution scheme. The Greater Manchester Pension Scheme provides that in the event that a single employer has individuals contributing to the scheme then any remaining liability for benefits payable under the scheme falls on that employer. Since the main participating employers are statutory bodies, the trustees consider it highly improbable that such a liability will ever fall to the charity.

The employer's contributions made to the scheme in 2023 were £279,305 (2022: £282,366) with an employer's contribution rate of 25.4% (2022: 24.7%) of pensionable pay. The pension cost is assessed every three years in accordance with the advice of an independent qualified actuary. The latest actuarial valuation of the scheme was at 31 March 2022.

At 31 March 2022 the reported fund position was as follows:

Past service liabilities	£28,304,000
Assets	£29,324,000
Surplus/(deficit)	£1,021,000

2 Critical accounting estimates and judgements

In the application of the charity's accounting policies, the trustees are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

3 Donations and legacies

	Unrestricted funds	Restricted funds	Total	Unrestricted funds as restated 2022	Restricted funds as restated 2022	Total 2022
	2023 £	2023 £	2023 £	2022 £	2022 £	2022 £
Core grant - Sport England	-	995,052	995,052	-	526,782	526,782

GREATER MANCHESTER SPORTS PARTNERSHIP
"GREATER MANCHESTER MOVING"
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2023

4 Charitable activities

	Sport & physical activity development 2023 £	Sport & physical activity development 2022 £
Grants	2,537,662	2,192,871
Analysis by fund		
Unrestricted funds	175,600	186,373
Restricted funds	2,362,062	2,006,498
	2,537,662	2,192,871
Analysis by grant provider	2023 £	2022 £
Greater Manchester Combined Authority	200,600	200,600
Sport England	1,160,339	1,872,525
Active Lancashire	-	40,553
Armed Forces Covenant Fund	-	35,000
GM Health & Social Care Partnership	-	33,420
Fees	-	10,773
NHS	668,339	-
Home Office	354,348	-
GM Local Authorities	90,000	-
Active Partnership Network	52,044	-
Bury Council	11,992	-
	2,537,662	2,192,871

5 Other trading activities

	Unrestricted funds 2023 £	Restricted funds 2023 £	Total Unrestricted funds 2023 £	Restricted funds 2022 £	Total 2022 £
Consultancy and conference fees	12,088	-	12,088	-	10,989

GREATER MANCHESTER SPORTS PARTNERSHIP
"GREATER MANCHESTER MOVING"
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2023

6 Investments

	Unrestricted funds 2023 £	Restricted funds 2023 £	Total 2023 £	Unrestricted funds 2022 £	Restricted funds 2022 £	Total 2022 £
Interest receivable	7,885	-	7,885	1,711	-	1,711

7 Charitable activities

	Sport & physical activity development 2023 £	Sport & physical activity development as restated 2022 £
Staff costs	1,194,510	1,024,829
Training and recruitment	12,145	10,471
Office expenses	22,995	31,800
Miscellaneous	9,929	2,288
Professional fees	32,903	18,600
Hire of facilities and rentals	9,923	1,548
Sports programmes	1,460,908	1,235,697
Insurance	5,000	6,360
Events	46,660	1,404
Advertising and promotions	199,544	11,729
	<u>2,994,516</u>	<u>2,344,726</u>
Share of support costs (see note 8)	457,876	613,555
Share of governance costs (see note 8)	15,412	9,065
	<u>3,467,804</u>	<u>2,967,346</u>
Analysis by fund		
Unrestricted funds	132,612	201,292
Restricted funds	3,335,192	2,766,054
	<u>3,467,804</u>	<u>2,967,346</u>

GREATER MANCHESTER SPORTS PARTNERSHIP
"GREATER MANCHESTER MOVING"
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2023

8 Support costs

	Support costs	Governance costs	2023	Support costs	Governance costs	2022
	£	£	£	£	£	£
Staff salaries & travel	327,689	-	327,689	500,961	-	500,961
Training & recruitment	27,128	-	27,128	10,920	-	10,920
Office rent & expenses	18,374	-	18,374	17,163	-	17,163
Miscellaneous	1,507	-	1,507	3,788	-	3,788
Depreciation	-	-	-	2,028	-	2,028
Professional fees	45,341	-	45,341	43,708	-	43,708
Club development, competitions & coaches	6,361	-	6,361	5,550	-	5,550
Hire of facilities	3,316	-	3,316	2,370	-	2,370
Insurance	12,395	-	12,395	12,534	-	12,534
Advertising and promotion	15,765	-	15,765	14,533	-	14,533
Board expenses	-	4,972	4,972	-	35	35
Audit & accountancy fees	-	10,440	10,440	-	9,030	9,030
	<u>457,876</u>	<u>15,412</u>	<u>473,288</u>	<u>613,555</u>	<u>9,065</u>	<u>622,620</u>
Analysed between						
Charitable activities	<u>457,876</u>	<u>15,412</u>	<u>473,288</u>	<u>613,555</u>	<u>9,065</u>	<u>622,620</u>

All support costs incurred are allocated on a direct cost basis to charitable activities.

Governance costs includes payments to the auditors of £10,440 (2022: £9,030) for audit and preparation of financial statements.

9 Trustees

None of the trustees were paid any remuneration or received any other benefits during the current or comparative period for their role as trustees. See note 19 for details of further related party transactions.

No expenses were reimbursed to trustees during the current or comparative period. During the year trustees had their expenses, relating to board meetings, paid directly to third parties and this amounted to £4,972 (2022 - £35).

10 Employees

The average monthly number of employees during the year was:

2023	2022
Number	Number
29	30

GREATER MANCHESTER SPORTS PARTNERSHIP
"GREATER MANCHESTER MOVING"
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2023

10 Employees **(Continued)**

Employment costs	2023	2022
	£	£
Wages and salaries	1,120,203	1,128,400
Social security costs	122,691	115,024
Other pension costs	279,305	282,366
	<u>1,522,199</u>	<u>1,525,790</u>

The number of employees whose annual remuneration was more than £60,000 is as follows:

	2023	2022
	Number	Number
£60,000 - £70,000	2	-
£100,001 - £110,000	<u>1</u>	<u>1</u>

11 Taxation

The charity is exempt from tax on income and gains falling within section 505 of the Taxes Act 1988 or section 252 of the Taxation of Chargeable Gains Act 1992 to the extent that these are applied to its charitable objects.

12 Tangible fixed assets

	Fixtures and fittings
	£
Cost	
At 1 April 2022	<u>23,212</u>
At 31 March 2023	<u>23,212</u>
Depreciation and impairment	
At 1 April 2022	<u>23,212</u>
At 31 March 2023	<u>23,212</u>
Carrying amount	
At 31 March 2023	<u>-</u>
At 31 March 2022	<u>-</u>

GREATER MANCHESTER SPORTS PARTNERSHIP
"GREATER MANCHESTER MOVING"
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2023

13 Debtors

	2023	2022
	£	£
Amounts falling due within one year:		
Trade debtors	413,704	49,247
Other debtors	440	970
Prepayments and accrued income	882,035	18,210
	<u>1,296,179</u>	<u>68,427</u>

14 Current asset investments

	2023	2022
	£	£
Deposit accounts	<u>730,491</u>	<u>729,945</u>

15 Creditors: amounts falling due within one year

	Notes	2023	2022
		£	£
Other taxation and social security		31,519	67,242
Deferred income	16	-	2,600
Trade creditors		318,586	272,164
Other creditors		90,126	2,821
Accruals		136,908	58,849
		<u>577,139</u>	<u>403,676</u>

16 Deferred income

	2023	2022
	£	£
Deferred income	<u>-</u>	<u>2,600</u>
Movements in the year:		
Deferred income at 1 April 2022	2,600	-
Released from previous periods	(2,600)	-
Resources deferred in the year	-	2,600
	<u>-</u>	<u>2,600</u>
Deferred income at 31 March 2023	<u>-</u>	<u>2,600</u>

GREATER MANCHESTER SPORTS PARTNERSHIP
"GREATER MANCHESTER MOVING"
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2023

17 Restricted funds

The income funds of the charity include restricted funds comprising the following unexpended balances of donations and grants held on trust for specific purposes:

	Balance at 1 April 2021	Movement in funds			Transfers	Balance at 1 April 2022	Movement in funds			Transfers	Balance at 31 March 2023
	£	Incoming resources as restated	Resources expended as restated	£			Incoming resources	Resources expended	£		£
Club Link Maker	92,136	-	(62,165)	-	-	29,971	-	(21,890)	-	(8,081)	-
CMOF - Vets	21,564	51,250	(44,985)	(8,326)	-	19,503	-	(20,283)	-	780	-
Commonwealth Games	-	74,500	(67,833)	-	-	6,667	-	(6,602)	-	-	65
CYP Core	27,275	452,356	(186,061)	-	-	293,570	-	(4,653)	-	-	288,917
Daily Mile	84,749	-	(18,497)	-	-	66,252	-	(70,535)	-	4,283	-
DfE - Volunteering	798	-	(798)	-	-	-	-	-	-	-	-
GM Active Ageing	23,876	40,000	(52,460)	-	-	11,416	-	5,712	-	-	17,128
GM Moving - GMCA	-	25,000	(25,000)	-	-	-	25,000	(27,635)	-	2,635	-
GM School Games	39,049	-	(34,826)	-	-	4,223	-	(4,220)	-	-	3
GMHSCP - MSK	-	8,020	(3,010)	-	-	5,010	-	(4,870)	-	-	140
LDP Capacity	51,545	-	(6,319)	-	-	45,226	-	(5,912)	-	-	39,314
LP Core & Evaluation	-	562,070	(527,536)	-	-	34,534	555,238	(527,217)	-	-	62,555
Open School Facilities	-	504,749	(504,749)	-	-	-	-	-	-	-	-
Positive Pathway	5,017	35,000	(25,498)	-	-	14,519	-	(14,519)	-	-	-
Primary School Sport	2,608	-	(105)	-	-	2,503	-	-	-	-	2,503
Regenda Homes	666	-	(666)	-	-	-	-	-	-	-	-
Satellite Club	232,676	-	(76,140)	-	-	156,536	-	(37,580)	(62,677)	-	56,279
School Facilities	10,632	-	(10,632)	-	-	-	-	-	-	-	-
SE Workforce	3,631	45,000	(34,864)	-	-	13,767	-	(9,280)	-	-	4,487
Tackling Inequalities	51,073	168,000	(205,599)	-	-	13,474	-	(6,399)	-	-	7,075
Volunteer Development	5,541	-	-	-	-	5,541	-	(5,051)	-	-	490
VRU Education	13,450	-	(5,050)	-	-	8,400	-	(8,400)	-	-	-
Walking & Cycling	327,604	-	(287,624)	-	-	39,980	-	(41,980)	2,000	-	-

GREATER MANCHESTER SPORTS PARTNERSHIP
"GREATER MANCHESTER MOVING"
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2023

17	Restricted funds							(Continued)
	Young People Forward	18,302	40,553	(58,855)	-	-	-	-
	Closing the Gap Conference	-	-	-	-	-	(31,953)	18,047
	SE Delivery Partner Award	-	-	-	-	-	(88,675)	19,025
	Football and Community Multi-Sport	-	-	-	-	-	(27,308)	11,200
	Health & Care Integration	-	-	-	-	-	(582,864)	65,475
	Movement to Pivot	-	-	-	-	-	-	90,000
	Opening Schools Facility	-	-	-	-	-	(37,500)	14,544
	Places and Spaces	-	-	-	-	-	(18,000)	2,320
	Safer Streets	-	-	-	-	-	(354,348)	-
	SE Systematic and Governing Award	-	-	-	-	-	(948,145)	46,907
	Together Fund	-	-	-	-	-	(364,327)	36,238
	Education Investment CYP	-	-	-	-	-	(2,700)	-
	Youth Voice CYP	-	-	-	-	-	(68,058)	-
	Primary role	-	526,782	(526,782)	-	-	-	-
		1,012,192	2,533,280	(2,766,054)	(8,326)	771,092	(3,335,192)	(10,302)
								(782,712)

The nature and purpose of each restricted funds is as follows:

- **Club Link Maker** is capacity funding for the Satellite Club programme.
- **CMOF- Vets** is funding to support veterans to stay active during transition from armed force to civilian life.
- **Commonwealth Games** is a programme to maximise the legacy of Birmingham 2022 Commonwealth Games for schools and young people. Key principles being to deliver physical activity and sport opportunities, tackle inequalities, provide positive experiences and be a catalyst for local change.
- **CYP Core** is funding for leading, supporting and connecting the GM School Games network in order to ensure that all young people in GM are offered the opportunity to experience the School Games in a format that suits them.
- **Daily Mile** aims to increase children's activity level through getting schoolchildren to walk or run 15 minutes every day.
- **DfE - Volunteering** supports the identification and deployment of volunteer coaches and leaders to support schools to deliver the School Games.
- **GM Active Ageing** aims to support inactive older people (aged 55+) to achieve at least 30 minutes of moderate intensity physical activity per week in order to improve outcomes and build evidence base about this diverse group in terms of their behaviours and attitudes, how they should be targeted and what approaches do and don't work.
- **GM Moving - GMCA** is an investment to create the blueprint for Physical Activity and Sport in Greater Manchester.

GREATER MANCHESTER SPORTS PARTNERSHIP "GREATER MANCHESTER MOVING" NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2023

17 Restricted funds

(Continued)

- **GM School Games** supports an increase in the number of young people in Greater Manchester accessing high quality school competition at level 3, intra, inter, and then countrywide.
- **GMHSCP - MSK** is funding to pay for workshops, promotion and evaluation of musculoskeletal workshops with GM Health and Social Care Partnership aimed at employees from across the GMHSCP network.
- **LDP Capacity** aims to accelerate the scale, pace and depth of the broader GM Moving implementation plan by focusing on three specific target audiences – those aged 5-19 in out of school settings, people out of work or those at risk of becoming out of work, and those aged 40-60 with, or at risk of, long term health conditions.
- **LP Core & Evaluation** is funding to deliver the core functions of the Local Pilot work, this includes the payment of the core staff and the payment of the evaluation and training partner.
- **Opening School Facilities** is capacity funding to support the delivery of the National Opening School Facilities programme which funds the opening of school facilities outside of school hours to engage local communities/targeted groups. Currently used internally to support co-ordination capacity and externally with locality-based capacity leads across GM.
- **Positive Pathway** is funding to develop and deliver a new wellbeing strand of the Moving Forces programme over 2 years, including the employment of a Development Officer (part time) to manage and deliver the new strand.
- **Primary School Sport** commissioned to support schools deploy their share of the Primary School Sport Premium.
- **Regenda Homes** is capacity funding for a place-based approach to activity to their residents.
- **Satellite Club** commissioned to co-ordinate the delivery of the Satellite Clubs programme.
- **School Facilities** supports schools to open up their facilities after the school day (after school, weekends and school holidays).
- **SE Workforce** is funding to invest in developing a workforce infrastructure to tackle physical inactivity.
- **Tackling Inequalities** is funding from Sport England to reduce the widening inequalities in sport and physical activity. Focus on 3 key audiences – people on low income, disabled people or people with long-term health conditions, and black, Asian or minority ethnic communities.
- **Volunteer Development** is volunteering work which has been enhanced from February 2011 and will continue through 2023-24.
- **VRU Education (Pilot)** works alongside the Greater Manchester Violence Reduction Unit (VRU), with funding to reduce and prevent anti-social behaviour and youth offending, by diverting at risk young people into sport and physical activity.
- **Walking and Cycling** is NHS England funding to support solutions which deliver clinical and financial sustainability across GM and at locality level and improve the health and social outcomes included in the GM Strategic Plan.
- **Young People Forward** is funding to support organisations with existing and new relationships with young people to engage in physical activity through the power of sport.
- **Closing the Gap Conference** is funding from Sport England to fund the core functions of the Active Partnership as a systemic partner in the delivery of the Sport England strategy Uniting the Movement. This investment is aligned to the submission that was made in December 2021 which outlined the vision and objectives of the partnership both from system and delivery perspective.
- **SE Delivery Partner Award** is capacity funding for Active Lives co-ordination, School Games Operational Lead, Active Education Leads and GM School Games delivery.

GREATER MANCHESTER SPORTS PARTNERSHIP

"GREATER MANCHESTER MOVING"

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2023

17 Restricted funds

(Continued)

- **Football and Community Multi-Sport** is funding from Sport England to support the secondment of member of the Greater Manchester Moving team to a national role with the Active Partnership network with a remit to help with the delivery of the Football and Community Multi Sport facilities (Playzones) across the country.
- **Health & Care Integration** is a GM Integrated Care Partnership Funding to continue work of GM Moving in leading, connecting and supporting the whole system and place based work to enable active lives for all.
- **Movement to Pivot** (otherwise known as the Pivot to Active Wellbeing) is a piece of work which is focused on transforming the leisure service across Greater Manchester, to support everyone to live well through movement with sustainable solutions designed together. The investment from the localities is part of a larger collaborative pot consisting of investment from Sport England and GM Active to deliver against three key workstrands:
 1. Public sector leisure services - identifying how across GM, they can adapt to stay relevant, sustainable and play an increasingly purposeful role in active wellbeing.
 2. Public sector leisure workforce - identifying how across GM, the workforce can transform to support the pivot to active wellbeing Identifying what is needed to transform the leisure workforce and physical assets into an integral partner within the GM health and care system
 3. Providing a framework for local authorities and their GM Active partners to support prevention and self-management through active wellbeing. To build the conditions for success, bringing together all the players in the system and the knowledge needed to design solutions for optimal uptake and lasting success.
- **Places and Spaces** is funding from Sport England to test an approach to engage with communities to support their applications for funding via the Places and Spaces fund i.e. crowdfunding. The investment is focused on communities from Bolton and Manchester.
- **Safer Streets** is funding from the Home Office to make streets and public spaces safer and more welcoming for women and girls so they feel a sense of belonging in their community and can live active lives, through tackling gender-based violence and harassment.
- **SE Systematic and Governing Award** is funding from Sport England to fund the core functions of the Active Partnership as a systemic partner in the delivery of the Sport England strategy Uniting the Movement. This investment is aligned to the submission that was made in December 2021 which outlined the vision and objectives of the partnership both from system and delivery perspective.
- **Together Fund** is funding from Sport England to reduce the widening inequalities in sport and physical activity.
- **Education Investment CYP** is a Sport England investment to support the delivery and development of School Games, specifically aimed at Youth Voice, Workforce development, Creating Active Schools (CAS) licences and capacity for a CAS Lead role.
- **Youth Voice CYP** is a Sport England investment to support the delivery and development of Youth Voice across GM including StreetGames Peer Research Project, LGBTQ+ Training and workforce, GM Youth Combined Authority Projects, Together Fund CYP projects, Youth Justice (VRU) with a focus on girls and young women.
- **Primary role** is capacity funding to support a strong granular understanding of the place and people, an ability to broker and facilitate a much wider range of relationships, where necessary supporting projects and relationships on Sport England's behalf and supporting local authorities by consent.

GREATER MANCHESTER SPORTS PARTNERSHIP
"GREATER MANCHESTER MOVING"
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2023

18 Analysis of net assets between funds

	Unrestricted funds 2023 £	Restricted funds 2023 £	Total 2023 £	Unrestricted funds 2022 £	Restricted funds 2022 £	Total 2022 £
Fund balances at 31 March 2023 are represented by:						
Current assets/(liabilities)	977,747	735,805	1,713,552	857,577	771,092	1,628,669
	<u>977,747</u>	<u>735,805</u>	<u>1,713,552</u>	<u>857,577</u>	<u>771,092</u>	<u>1,628,669</u>

19 Related party transactions

In the comparative reporting period Rob Young Consulting Limited, a company in which Rob Young is a director, provided services amounting to £1,467 to the charity. This service was provided after a competitive bidding process and a selection process that involved Sport England whereby two consultants were appointed to lead on the GM Commissioning Pilot and one of those consultants was Rob Young who is a trustee of the charity. No such services were provided in the current reporting period.

Remuneration of key management personnel

The remuneration of key management personnel is as follows.

	2023 £	2022 £
Aggregate compensation	<u>540,118</u>	<u>510,771</u>

20 Cash generated from operations

	2023 £	2022 £
Surplus/(deficit) for the year	84,883	(234,993)
Adjustments for:		
Investment income recognised in statement of financial activities	(7,885)	(1,711)
Depreciation and impairment of tangible fixed assets	-	2,029
Movements in working capital:		
(Increase) in debtors	(1,227,752)	(30,224)
Increase in creditors	176,063	174,365
(Decrease)/increase in deferred income	(2,600)	2,600
Cash absorbed by operations	<u>(977,291)</u>	<u>(87,934)</u>

21 Analysis of changes in net funds

The charity had no debt during the year.

GREATER MANCHESTER SPORTS PARTNERSHIP
"GREATER MANCHESTER MOVING"
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2023

22 Funds held by custodian

The charity acts as custodian for the funds of GM Moving. The balance is not included in the assets of Greater Manchester Sports Partnership and is held in separate bank accounts and accounted for under a separate accounting system to ensure the funds are easily identified. Transactions are approved by the following job roles:

Chief Executive Greater Manchester Moving / Executive Lead GM Moving, Local Pilot Strategic Lead and Local Pilot Programme Manager.

The objective of the GM Moving project is to "positively change the lives of people across Greater Manchester through physical activity and sport. Building from our strengths and through systemwide collaboration reaching a target of 75% of people active or fairly active by 2025". This is consistent with the objects of Greater Manchester Sports Partnership.

The trustees do not necessarily make the decisions on how the money is spent; this is done by the GM Moving Executive which is made up from representatives from the following organisations:

- Greater Manchester Combined Authority
- Greater Manchester Health and Social Care Partnership
- 10 GM
- Transport for Greater Manchester
- Tameside Council
- Sport England
- GM Active
- Oldham Council

Cash at bank of £968,968 (2022: £830,551).

The income and expenditure for GM Moving is shown on a cash basis below. It does not form part of the statutory accounts and is periodically subject to a separate grant audit.

	2023	2022
	£	£
Total income	1,600,531	1,203,067
Expenditure		
Active communities	1,381,948	1,197,306
Bank charges	-	14
Engagement	45,000	45,000
Evaluation	-	-
Marketing & communications	63,262	154,564
Workforce transformation	162,935	143,582
Total expenditure	<u>1,653,145</u>	<u>1,540,466</u>
Surplus / (deficit)	<u>(162,935)</u>	<u>(143,582)</u>

23 Prior period adjustment

Income and expenditure related to Sport England funding for the 'Primary Role' has been reclassified from unrestricted balances to restricted. The amounts reclassified are £526,782 of income and £526,782 of expenditure.

Accounts

Company number: 3258930

Charity Number: 1059115

Greater Manchester Sports Partnership

Report and financial statements

For the year ended 31st March 2022

Greater Manchester Sports Partnership
Reference and administrative information
for the year ended 31st March 2022

Company number 3258930

Charity number 1059115

Registered office and operational address National Squash Centre and Regional Centre
Rowsley Street
Manchester
M11 3FF

Management Committee

The Management Committee, who are also directors under company law, who served during the year and up to the date of this report were as follows:

Mike Perls MBE (Chair)
Richard Roe (Local Authority representative)
Rob Young MBE (Private Sector representative)
Sarah Brown-Fraser (Disability/Inclusion/ Marketing)
Rob Mukherjee (Digital/Data strategy/Commercial)
Katy Calvin-Thomas (Health)
Warren Heppolette (Senior Independent Director)
Sanjay Bhandari (Finance/Risk, Enterprise)
Daniel Cropper (Legal)
Cllr Leanne Feeley (GMCA)
Dr Marilyn Comrie OBE (VCSE sector)
Graham Whitham (Observer)
Jennifer Mossop-Scott (resigned June 2022)

Key management	Hayley Lever	Chief Executive
Personnel	Eve Holt	Strategic Director
	Matthew Stocks	Strategic Director
	Beth Sutcliffe	Strategic Director
	Richard Davis-Boreham	Strategic Director
	Eddie Asong	Finance Director

Bankers	The Co-operative Bank plc PO Box 101 1 Balloon Street Manchester M60 4EP	CAF Bank Ltd 25 Kings Hill Avenue Kings Hill West Malling Kent, ME19 4JQ
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Auditors	Slade & Cooper Limited Beehive Mill, Jersey Street, Ancoats, Manchester, M4 6JG
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Greater Manchester Sports Partnership

Report of the Management Committee

for the year ended 31st March 2022

The Management Committee present their report and the audited financial statements for the year ended 31st March 2022. Included within the trustees' report is the directors' report as required by company law.

Reference and administrative information set out on page 1 forms part of this report. The financial statements comply with current statutory requirements, the memorandum and articles of association and the Statement of Recommended Practice - Accounting and Reporting by Charities: SORP applicable to charities preparing their accounts in accordance with FRS 102.

Objectives and activities

Greater Manchester Sports Partnership (GreaterSport) is the Greater Manchester (GM) charity with a clear purpose to Change Lives Together through movement, physical activity and sport. We **lead, support and connect people and partners** across the system to develop and deliver on the whole system vision and approach to [GM Moving in Action](#)

The objects of the Charity:

- a) To provide people in GM and surrounding neighbourhood with facilities for recreation or other leisure time occupation, in the interest of social welfare and with the object of improving the conditions of life of such persons without distinction on the grounds of race, gender, ethnic origin or disability;
- b) To advance the mental and physical health of the community by providing facilities for sport and physical activity.

Strategy

GreaterSport is one of 42 [Active Partnerships](#); a network across the country who work collaboratively to create the conditions for an active nation we have a unique and trusted strategic partnership with the GM Combined Authority, Health and Social Care Partnership, the 10 local authorities in GM and Sport England. We also work with Sport England to support the local implementation of the [Uniting the Movement Strategy](#).

In November 2021 GreaterSport launched its [business plan](#) 2021-23 which sets out our vision and purpose, our values and the way we work, who we are and what we do. It describes how the organisation supports people and partners across the system and outlines our value and contribution to GM Moving in Action. It provides an overview of our organisational priorities over the next 18 months.

The GreaterSport business plan supports the wider ambition of GM Moving and demonstrates how we support the delivery of the [GM Moving in Action](#) strategy which was launched in September 2021. GM Moving in Action is the Greater Manchester strategy for physical activity. It is shaped and powered by GM Moving, our 'movement for movement'

The GM Moving in Action strategy sets out what is needed to get people moving more by designing moving into everyday life. Helping people move a little more, making it easier to be active and a natural part of how we all live, travel, work and play in Greater Manchester

GreaterSport leads, supports and connects people and partners across the system to develop and deliver on the whole system vision and approach to GM Moving in Action.

Activities:

GreaterSport has committed to contributing towards the GM Moving and delivering GM Moving in Action commitments. Our organisational role in doing this is organised in the following ways:

Greater Manchester Sports Partnership

Report of the Management Committee

for the year ended 31st March 2022

People Families and Communities:

To work with and meet the needs of Greater Manchester people, families and communities, in all their diversity, to enable everyone to live an active life.

- Active Children and Young People.
- Active Adults.
- Active Older Adults.

Inclusive Participation and Access

To widen access and participation in physical activity, sport and active travel to create a greater, more inclusive choice of ways to be active every day.

- Sport, Leisure and Physical Activity.
- GM Walking.
- Active Travel.

Active Places

To grow and spread place based active approaches, environments and partnerships to create the conditions for an active life in localities, neighbourhoods and across the city region.

- Place based working - Local Pilot.
- Active environments.

Whole System Integration

To work together as one GM team to lead, model, advocate for and embed a whole-system approach to physical activity, creating the conditions within a healthy, green, socially just city region where everyone can move and live a good life.

- Physical and Mental Wellbeing.
- Health and Care Integration.
- Culture and System Change.

Catalysts

There are some specific areas of work which underpin and provide the foundations for whole system change.

- Marketing and Communications.
- Data, Insight, Evaluation and Learning.
- People, Leadership and Workforce.
- Digital Inclusion and Opportunities.

Business Operations

A commitment to maintaining the highest standards of governance and financial management and in doing so ensuring that we remain compliant with all statutory, regulatory and contractual requirements, including but not limited to those set by the Charity Commission, Companies House and the Code for Sport Governance.

In order to achieve these shared priorities GreaterSport will lead, support and connect the conversations and work across the Greater Manchester systems in the following ways:

1. Understanding, Learning and Sharing

- Gathering analysis and understanding of data, insight and evidence (about why active lives matter and what is going on in Greater Manchester communities).
- Understanding what makes change happen.
- Developing, leading and delivering learning approaches providing an environment to test, learn and innovate.
- Translating and sharing the understanding of what makes change happen.

Greater Manchester Sports Partnership

Report of the Management Committee

for the year ended 31st March 2022

2. Leading and Supporting Change

- Influencing systemic and structural drivers of active lives for all.
- Engaging and influencing across the system to enable change (in priority areas, places and sectors).
- Developing and leading approaches that support culture change, system change and behaviour change across the life course.
- Facilitating, convening, enabling and connecting people and organisations across the system to work together with shared ambition and purpose.
- Providing high quality public narrative, marketing and communications to enable change.
- Supporting people and leadership development across the system.

3. All Underpinned by...

- Excellence in governance, finance, HR and business operations.
- Embedding equality, diversity and inclusion in all we do.

How our activities deliver public benefit

The trustees have paid due regard to the Charity Commissions guidance on public benefit and the GreaterSport business plan remains the overall strategy for GreaterSport. Being active and moving more (which benefits an individual's physical and mental wellbeing) is of great importance as communities continue their recovery from the regulations imposed by the Covid-19 pandemic.

Inactivity is a stubborn partner and a challenge to shift. Doing less than 30 minutes of physical activity per week is a key cause of obesity and one of the top 10 causes of early deaths. Regular exercise can help prevent chronic diseases such as heart disease, diabetes and cancer, which together costs Greater Manchester's health services more than £26 million every year.

Physical inactivity also costs our local economy £325m a year. 15 million days are lost due to sickness absences across the Northwest each year – with physically active workers taking far fewer sick days and work-based physical activity programmes helping to reduce absences. For individuals, doing 30 minutes of exercise three times a week has been calculated to increase average earnings by 7.5%.

Increasing physical activity can also improve mental health, reducing stress and increasing self-esteem, strengthen friendships, family and community relationships, and improve our air quality and environment.

Moving more can reduce rates of:

- Breast cancer by 20%
- Colon cancer, depression and dementia by 30%
- Cardiovascular disease by up to 35%
- Type 2 diabetes by up to 40%
- Hip fractures by up to 68%.

<https://www.gmmoving.co.uk/data-and-learning/evidence-review-outcomes-associated-with-sport-and-physical-activity>

Pre Covid-19, Greater Manchester (GM) physical activity rates were improving twice as fast as the national average, with inactivity reaching its lowest (26.2% in November 2018-19). However, Covid-19 stalled that progress and led to greater increases in inactivity, with over a third of adults inactive at its peak (31.2% in November 2019-20). Since then, GM has started to show signs of faster recovery

Greater Manchester Sports Partnership

Report of the Management Committee

for the year ended 31st March 2022

than national, but there is still some way to go to return to pre-pandemic levels of inactivity (29.7% in November 2020-21).

Over one third (36.6%) of children and young people do less than 30 minutes a day (Academic Year 2020-21). Although this was at its lowest before the pandemic (31.9% in Academic Year 2018-19) the increases now appear to have plateaued.

Within these figures, Covid-19 has seemingly widened the equality gap and there are some alarming challenges we need to address with a **priority on the inactive** individuals especially:

- Those from lower socio-economic groups 41.9% compared to higher socio-economic groups 18.8%.
- Those who identify as South Asian 41.9%, Black 34.6%, Other 31.9%, compared to those who identify as White British 27.9%.
- With long term health conditions or disabilities 45.3% compared to 24.8% without.
- Older adults aged 75+ years 52.2% compared to 24.1% 16-34 years.
- Young people as over half (58.3%) of children are not achieving the Chief Medical Officer's guidelines of on average 60 minutes of activity each day across the week.

<https://www.gmmoving.co.uk/data-and-learning/greater-manchester-adult-activity-levels-november-2020-21>

People in Greater Manchester want to get more active this has been evidenced through Health and Social Care Partnership insight:

- Engagement through '[Taking Charge](#)' showed that 55% of people in Greater Manchester do want to be more physically active (2016).

Key Outcomes and Beneficiaries of our Services:

The outcomes of our work are aligned to contributing to the Governments policy priorities with a strong focus on the broader outcomes of activity:

- Physical Wellbeing
- Mental Wellbeing
- Individual Development
- Community Development
- Economic Development

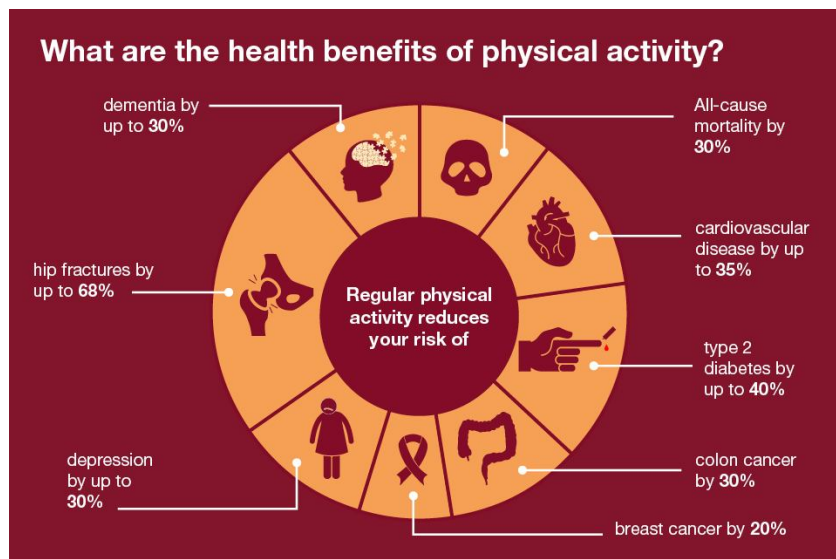
These outcomes are fundamentally measured through the national survey Active Lives and National Health data sets.

Greater Manchester Sports Partnership

Report of the Management Committee

for the year ended 31st March 2022

These are the key derived benefits of being physically active:



Physical Outcomes

- More people involved in sport and physical activity and adopting participation as a habit.
- Healthier residents especially those from deprived areas.
- Improved physical health (reduced obesity, cardiovascular disease, diabetes).
- Closing of the equality gap with key audiences and their participation in sport and physical activity.

Mental Outcomes

- Improved mental well-being.
- Improved self-esteem and confidence.

Community Outcomes

- Improved quality and number of coaches.
- Increased opportunities for people to volunteer in sport, both formally and informally.
- Enhanced active citizenship.
- Parents, and service providers are educated to help families become more active.
- GM recognised as the place of high-quality sporting events.
- More business opportunities and investment created through sport and physical activity.
- GM's city region work recognised via sport and physical activity.

Individual Outcomes

- Increased number of accredited/qualified people in GM.
- Increasing the number of people volunteering in sport and physical activity in GM
- Developing culture of lifelong learning.
- Getting people work ready.

Economic Outcomes

- A more effective and resilient physical activity and sport sector
- Maximising the economic value and impact of major sporting events

Greater Manchester Sports Partnership

Report of the Management Committee

for the year ended 31st March 2022

- Ensuring continued investment into communities to enable ongoing participation in sport and physical activity.

These outcomes are measured through the national survey Active Lives and National Health data sets and are system indicators for change. GreaterSport sets out its priorities and plans each year to ensure our greatest possible contribution to progress.

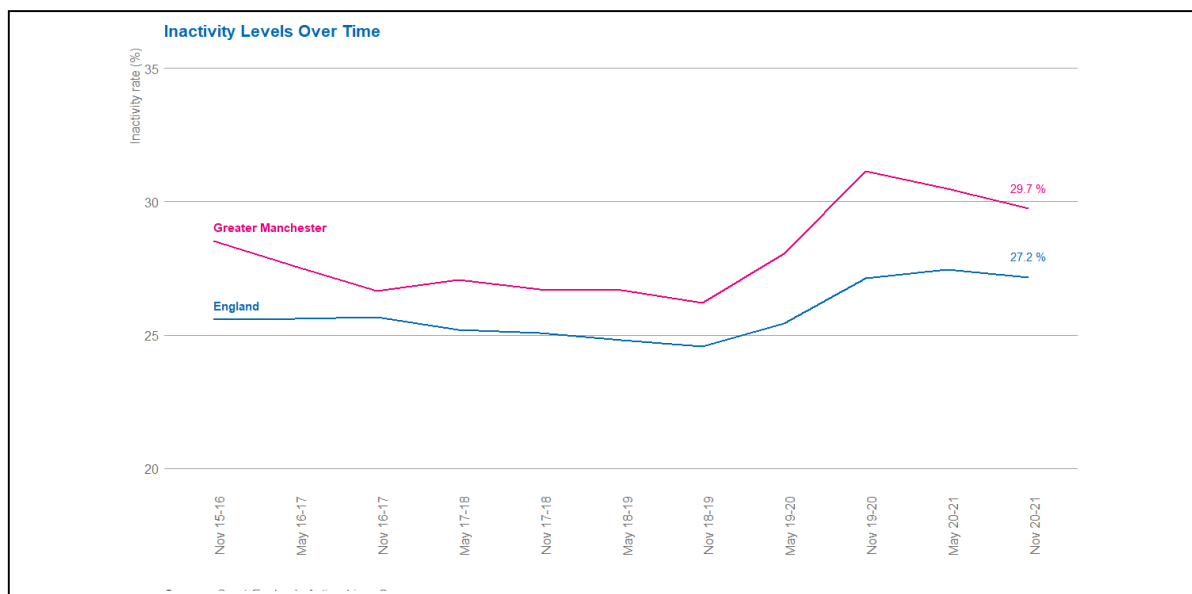
The trustees review the aims, objectives and activities of the charity each year. This report looks at what the charity has achieved and the outcomes of its work in the reporting period. The trustees report the success of each key activity and the benefits the charity has brought to those groups of people that it is set up to help. The review also helps the trustees ensure the charity's aims, objectives and activities remained focused on its stated purposes.

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

Achievements and performance

The charity's main activities and who it tries to help are described below. All its charitable activities focus on improving people's health and wellbeing through increasing physical activity. GreaterSport is uniquely positioned to deliver scale & impact across GM. Our successes are a result of our strong team who lead, support and connect with partners across the system connecting the GM Moving strategy to delivery at a local level.

The impact of the local and national lockdowns as a result of Covid-19 on active lives for all across GM has been considerable. Data from the latest national Active Live survey shows a significant decrease in inactivity levels with 39,000 less adults doing less than 30 minutes of physical activity a week from the survey 12 months ago.



Key Successes

In 2021-22, GreaterSport reshaped its 'delivery' model aligning more closely to GM Moving in Action and establishing the priorities for the organisation through the GreaterSport business plan. The

Greater Manchester Sports Partnership

Report of the Management Committee

for the year ended 31st March 2022

continuing recovery from Covid-19 impacted on the ability to progress at the rates seen in previous years with partners, communities and residents however there was a momentum shift as the impact of the vaccinations and removal of restrictions was beginning to be felt.

Our activities are wide ranging from policy and strategic influence, communications, learning and development, programme development and delivery, research, insight and evaluation.

Some specific highlights included:

- Our strategic influencing and advocacy secured greater political and senior leadership commitment to the physical activity agenda.
- Helped to shape and influence the wider Greater Manchester Strategy.
- Shaped and informed the direction of travel nationally as a key contributor to Uniting the Movement and Sport England's approach
- Led, codesigned and launched the GM Moving in Action strategy.
- Developed the GreaterSport business plan, describing the charity's role in GM Moving and started implementation in October 2021.
- Secured strategic partner and delivery partner investment from Sport England for the next 5 years (2022-27)
- Secured investment from GMCA for a further 12 months up to March 2023.
- Implemented a new pay and reward structure within the organisation
- Distributed Sport England Together Fund and Opening School Facilities Funds across Greater Manchester

Specific work strand successes can be seen below:

Children, Young People and Families

- Open School Facilities Fund - 87 Schools accessed £434,764.46 delivery funding. This has led to the delivery of 137 activities, engaging 5021 children and 1277 adults
- DfE Volunteers Leaders & Coaches Project which engaged 49 Young People (18 male, 31 female) and amassed 632 Volunteering Hours in sport, physical activity and movement.
- Developed the 'Active Ageing Framework' for Greater Manchester, highlighting key work areas such as: Active Travel, Place-based approaches to tackling health inequalities, adult care transformation and work and health.
- Led and launched the GM Falls Report and established the Falls Collaborative.
- Developed and delivered an Active Workplaces training session to x organisations involving x employees.

Inclusive Participation and Access

- [Together fund](#) – £170,000 worth of funds reach 80% of Greater Manchester boroughs, engaging with new and diverse audiences
- Supported the development of the GM Active strategy '[We Move as One](#)'
- 'Year 3 of the Walking City Region Ambition ([animation](#))'. with a [learning event](#) delivered to share progress.
- Convening the system to support coordination and collaboration to widen access and participation in active travel, to include establishing a new GM Walking and Cycling Advisory Group and organising three Big Active Conversations attracting over 500 attendees.

Active Places

- Continued investment into Greater Manchester localities via the [Local Delivery Pilot](#)
- Two further process evaluations produced and released reflecting on the local pilot work across Greater Manchester

Greater Manchester Sports Partnership

Report of the Management Committee

for the year ended 31st March 2022

- Development and delivery of the co-production conversation sessions. 206 attendees across all the sessions from a wide range of organisations.

Whole System Integration

- Secured investment from the Health and Social Care Partnership to support the integration of physical activity into the health system up to March 2023, establishing clarity of priorities and a set of deliverables to contribute to the emerging ICS.
- Supported the delivery of 3 Physical Activity Clinical Champion training sessions across Greater Manchester with 39 attendees from across the health and care system.

Catalysts

- 12 workshops delivered as part of the system leadership approach engaging 183 participants
- Investing in, shaping and delivering transformational leadership programme with GM Active and Future Fit
- Refresh and relaunch of the GM Moving website – www.gmmoving.co.uk along with a [launch video](#) for the GM Moving in Action strategy and #KeepMoving campaign
- #whatevetheweather videos generated 407,687 impressions and a reach of 134,378 overall over a 4-week period
- Series of Active Lives workshops commissioned and delivered across Greater Manchester providing localities with greater insight about their active lives data.

Business Operations

- Launch of the [GreaterSport business plan 2021-23](#)
- Implementation of new pay and reward structure across the organisation
- The outcome of our annual Child Protection in Sport Unit (CPSU) Safeguarding Assessment was that we have **met** all the required standards meaning we are fully compliant across a range of safeguarding practices.

Financial review

Investment from our primary funders was secured. An agreement was signed with Sport England for a 5-year investment (2022-27) and we also secured investment from both GMCA and GMHSCP each for a duration of 1 year to March 2023.

During 2021/22, Covid was still having an impact on our finances. The continued shift to a hybrid working model with staff working from home and partner organisations still not 100% back to face to face meetings meant that expenses such as meeting room hire and travel was less and generated underspend in our budgets. Our offices were also being refurbished during this period which meant a decrease in our rent (and this is likely to continue through to 2022/23).

Income for the year 2021/22 was approximately £2.732M, compared to £2.498M in 2020/21 (9.4% increase). Sport England was GreaterSport's largest funder, contributing £2.399M this year compared to £1.763M in the 2020/21.

Expenditure for the year 2021/22 was approximately £2.967M, compared to £2.491M in 2020/21 (19 % increase).

The total balance sheet equity was £1.628M in 2021/22, compared to £1.863M in 2020/21. As part of the Boards decision to reduce financial risks and also maximise investment income, the charity invested some of its reserves across the following banks: CAF Bank, Yorkshire Bank, Metro Bank & ShawBrook Bank.

Greater Manchester Sports Partnership

Report of the Management Committee

for the year ended 31st March 2022

Principal funding sources

GreaterSport has two significant funding agencies Sport England and GM Combined Authority (GMCA). Other investment is dependant of a variety of sources and individual applications and relationships.

Sport England remain committed to funding Active Partnerships up to 2027 in line with their national strategy ([Uniting the Movement](#)). GreaterSport secured a total investment of £5,744,898 to undertake a systemic and delivery role across Greater Manchester.

Reserves policy

We hold reserves for the following purposes:

- coverage of our operating expenses in the event of a downturn in income and / or unforeseen increases in costs
- to meet the costs of unforeseen liabilities for employment or other legal claims not covered by insurance Trustees have maintained the reserve policy at six months' salary and running costs. Trustees for this reason, have made a provision £502,736 in line with the charity's reserve policy. It is expected that the six months' salary and running costs will be designated beginning next financial year.

Unrestricted, Restricted and Designated Funds

At 31 March 2022, we held unrestricted funds of £857K (2020/21 - £851K). The following is the breakdown of unrestricted reserve held at the end of the year;

- £502,736 designated towards the six-month reserve policy
- £354,841 free reserves. This is earmarked to cover projected deficits on core activities for the next three years.

Restricted funds are those funds that have been received for particular purposes and projects. Total restricted fund balance as at 31st March 2022 was £771K (2020/21 £1.012M). The decreased restricted fund balance was mainly a result of additional projected spends for the year on the GM Moving Local Delivery Pilot programme.

Plans for the future

GreaterSport has developed a business plan which sets out our vision and purpose, our values and the way we work, who we are and what we do. It describes how we support people and partners across the system and outlines our value and contribution to GM Moving in Action. It provides an overview of our [organisational priorities](#) over the next 18 months.

The GreaterSport Board have begun to discuss the future ambitions for the charity which will feed into the business plan for the period 2023-25.

Vision

To lead, support and connect the Greater Manchester system in creating the conditions to enable Active Lives for All, uniting communities and creating more equal and inclusive places so that people can lead happier, healthier and more fulfilled lives.

Greater Manchester Sports Partnership

Report of the Management Committee

for the year ended 31st March 2022

Purpose

GreaterSport's purpose is Changing Lives Together through Movement, Physical Activity and Sport. We play a strategic leadership role in support of GM Moving, the Greater Manchester wide movement for movement, with a collective mission of Active Lives for All.

Operationally, GreaterSport will continue to work on its systemic and delivery roles as outlined in our submission to Sport England for primary investment as well as delivering against the priority plans which support the ambitions within GM Moving in Action.

Within the organisation, we have identified the foundations which help to create and sustain a healthy, productive, efficient, high-performing, motivated and progressive organisation that leads the way, within Greater Manchester and beyond.

- Financial sustainability
- Stakeholder relationships
- Learning and development
- Workplace operations
- Organisational culture
- Strategic development

These foundations and building blocks of a high performing organisation are what we measure ourselves against.

2022-23 Key Areas of Focus

- Developing an updated Business Plan for organisation for the period 2023 -25
 - Developing and implementing a measurement, evaluation and learning framework across the organisation
 - Working with stakeholders across Greater Manchester to take a whole system approach to creating greater equality in participation levels in physical activity, sport, and movement.
 - Identifying the opportunities to embed physical activity, sport and movement within the new health and care structure across Greater Manchester both at city region and locality level.
 - Continue to invest into localities via the Local Delivery Pilot, Together Fund and GM Walking grants.
-
- Review and update the charitable objectives to better reflect the approach and work of the charity as outlined within the business plan.
 - Create the conditions for our Board and team to play their part in the continued development of a high performing organisational culture.

Structure, Governance and Management

GreaterSport is a Company Limited by Guarantee, registered in England and Wales, No. 3258930, registered Charity No. 1059115. It is governed by its Articles of Association. GreaterSport was originally constituted in 1996 (as GM Youth Games) and changed its name in 2000 to GM Sports Partnership. The Articles of Association were amended in 2015 to reflect updated Company Objects and also current legislation.

As a Charitable Company, GreaterSport has a Board of Directors who also serve as the Charity Trustees. Trustees/Directors are recruited against a skills matrix that defines areas that the company needs represented, in order to drive the business plan forward for the benefit of GM. The Strategic

Greater Manchester Sports Partnership

Report of the Management Committee

for the year ended 31st March 2022

Lead Business Operations acts as Company Secretary. All Directors/Trustees undergo Induction Training. This is carried out by the CEO and supported by the Strategic Lead Business Operations.

There is a comprehensive induction pack which includes Terms of Reference of the Board and Sub Groups; Trustee Job Description; Roles of the Board; Code of Conduct; Levels of Delegated Authority; Declaration of Interests, and, information on GreaterSport structure. Members of the charity guarantee to contribute an amount not exceeding £1 to the assets of the charity in the event of winding up. The total number of such guarantees at 31st March 2022 was 12 (2021:12). The management committee are members of the charity but this entitles them only to voting rights. The management committee have no beneficial interest in the charity. All management committee give their time voluntarily and receive no benefits from the charity. Any expenses reclaimed from the charity are set out in note 12 to the accounts.

There are two sub committees of the main board – Audit and Risk and Nominations and Remunerations. Both committees meet formally twice a year outside of the main board meetings and have decision-making functions based on recommendations brought forwards by the Executive Team. Both committees report directly to the main Board.

The executive functions of the Company are handled by the Executive Team, which consists of Hayley Lever (Chief Executive Officer) and four Strategic Directors. The CEO and Directors have delegated powers for the day-to-day management of GreaterSport. GreaterSport is an independent company (as outlined above) but is part of a wider support network (the Active Partnership Network). The APN give support and guidance to APs as well as brokering relationships across different sport sectors, interested stakeholders and within Government.

Related parties and relationships with other organisations

GreaterSport is a Company Limited by Guarantee and a Registered Charity. It has no subsidiary undertakings. It works closely with a number of organisations and charities to further its charitable objects. These include National Governing Bodies of Sport, Active Partnership Network, GM combined Authority, GM Local Authorities, Health & Social Care Partnership, Sport England and other local sporting bodies.

Remuneration policy for key management personnel

GreaterSport has a Pay Policy Statement which sets out GreaterSport's approach to setting the pay of its employees by identifying the method by which all salaries of employees is determined and who is responsible for ensuring the policy is adhered to.

The policy sets out the organisation context for pay including stating that GreaterSport uses the nationally negotiated Local Government Public Sector pay spine as the basis for its rates of pay. The salary structure is in line with pay bands and identifies Pay Grades and Scale Points that each type of role falls between. The pay of the Senior Management Team is further determined and reviewed by the GreaterSport Board Nominations & Remuneration Sub-committee.

Risk Management

The GreaterSport Board of Trustees has the overall responsibility to ensure that sound and effective risk management and internal control systems are maintained and reviewed for effectiveness. GreaterSport has created an Audit & Risk Sub-committee which supports the board and has delegated authority to agree (or, where appropriate, make recommendations) the following:

- a. Oversee and advise the Board on current risk exposures of the company and future risk strategy.

Greater Manchester Sports Partnership

Report of the Management Committee

for the year ended 31st March 2022

- b. Advise the board on the company's overall risk appetite, tolerance and strategy, taking account of the financial environment.
- c. Keep under review the company's overall risk assessment processes that inform the board's decision making.
- d. Set a standard for the accurate and timely monitoring of risk types of critical importance.
- e. Review the company's capability to identify and manage new risk types.
- f. Keep under review the effectiveness of the company's internal financial controls and risk management systems.
- g. Annually review the organisations risk management and internal control systems to ensure effectiveness and that they meet the aims for which they were established.
- h. Review proposed write-offs of aged debtors in excess of £1,000 with decision recommendations to the full board.
- i. Review the company's procedure for detecting fraud.
- j. Review the company's procedure for the prevention of bribery.

The Audit & Risk Sub-committee will then report to the Board after due review of the effectiveness of the Groups risk management and internal control systems. The Board considers the work and findings of the sub-committee in forming its own view on the effectiveness of the systems. The Executive Team together with the Development Manager (Business Operations) are responsible for designing and implementing risk management and internal control systems to manage risks with the whole team. The GreaterSport Risk Management Plan draws on guidance information from the Charity Commission, and is divided into the following risk areas:

- People
- Process
- Pounds
- Place
- Promotion

Under the above themes potential risks to the organisation are identified and assessed against the impact and likelihood (gross risk). Each risk then has identified control measures resulting in a net risk score. A clear line of responsibility for each risk is identified together with any actions required. The Company is insured through Howdens (Insurance Broker) and the policies cover the business risks of the company.

Fund Raising

There were no fundraising activities within the financial year.

Greater Manchester Sports Partnership

Report of the Management Committee

for the year ended 31st March 2022

Statement of responsibilities of the management committee

The management committee (who are also directors of GM Sports Partnership for the purposes of company law) are responsible for preparing the management committee's annual report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company law requires the management committee to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charitable company and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that period. In preparing these financial statements, the management committee are required to:

- Select suitable accounting policies and then apply them consistently
- Observe the methods and principles in the Charities SORP
- Make judgements and estimates that are reasonable and prudent
- State whether applicable UK Accounting Standards and statements of recommended practice have been followed, subject to any material departures disclosed and explained in the financial statements
- Prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation

The management committee are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charitable company and enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

In so far as the management committee are aware:

- There is no relevant audit information of which the charitable company's auditors are unaware
- The management committee have taken all steps that they ought to have taken to make themselves aware of any relevant audit information and to establish that the auditors are aware of that information

The management committee are responsible for the maintenance and integrity of the corporate and financial information included on the charitable company's website. Legislation in the United Kingdom governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

Greater Manchester Sports Partnership

Report of the Management Committee

for the year ended 31st March 2022

Auditors

Slade & Cooper Ltd were re-appointed as the charitable company's auditors during the year and have expressed their willingness to continue in that capacity.

This report has been prepared in accordance with the provisions applicable to companies subject to the small companies' regime of the Companies Act 2006.

The management committee's annual report has been approved by the management committee on 22/09/2022 and signed on their behalf by

Mike Perls MBE

Chair

Independent auditors' report
to the members of
Greater Manchester Sports Partnership
for the year ended 31st March 2022

Opinion

We have audited the financial statements of Greater Manchester Sports Partnership (the 'charitable company') for the year ended 31 March 2022, which comprise the Statement of Financial Activities (including the income and expenditure account), the Balance Sheet, the Statement of Cash Flows and the related notes. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102 The Financial Reporting Standard applicable in the UK and Republic of Ireland (United Kingdom Generally Accepted Accounting Practice).

In our opinion the financial statements:

- give a true and fair view of the state of the charitable company's affairs as at 31 March 2022, and of its incoming resources and application of resources, including its income and expenditure, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Companies Act 2006.

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the Auditor's responsibilities for the audit of the financial statements section of our report. We are independent of the charitable company in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Conclusions relating to going concern

In auditing the financial statements, we have concluded that the trustees' use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the charitable company's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the trustees with respect to going concern are described in the relevant sections of this report.

Other information

The trustees are responsible for the other information. The other information comprises the information included in the trustees' annual report, other than the financial statements and our auditor's report thereon. Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.

Independent auditors' report
to the members of
Greater Manchester Sports Partnership
for the year ended 31st March 2022

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether there is a material misstatement in the financial statements or a material misstatement of the other information. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

Opinions on other matters prescribed by the Companies Act 2006

In our opinion, based on the work undertaken in the course of the audit:

- the information given in the trustees' report (incorporating the directors' report) for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- the trustees' report has been prepared in accordance with applicable legal requirements.

Matters on which we are required to report by exception

In the light of our knowledge and understanding of the charitable company and its environment obtained in the course of the audit, we have not identified material misstatements in the trustees' report.

We have nothing to report in respect of the following matters in relation to which the Companies Act 2006 requires us to report to you if, in our opinion:

- adequate accounting records have not been kept, or returns adequate for our audit have not been received from branches not visited by us; or
- the financial statements are not in agreement with the accounting records and returns; or
- certain disclosures of trustees' remuneration specified by law are not made; or
- we have not received all the information and explanations we require for our audit; or
- the trustees were not entitled to prepare the financial statements in accordance with the small companies' regime and take advantage of the small companies' exemptions in preparing the Trustees' Annual Report and from the requirement to prepare a strategic report.

Responsibilities of trustees

As explained more fully in the trustees' responsibilities statement set out on page 14, the trustees (who are also the directors of the charitable company for the purposes of company law) are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the trustees are responsible for assessing the charitable company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and

Independent auditors' report
to the members of
Greater Manchester Sports Partnership
for the year ended 31st March 2022

using the going concern basis of accounting unless the trustees either intend to liquidate the charitable company or to cease operations, or have no realistic alternative but to do so.

Auditor's responsibilities for the audit of the financial statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

Irregularities, including fraud, are instances of non-compliance with laws and regulations. We design procedures in line with our responsibilities, outlined above, to detect material misstatements in respect of irregularities, including fraud. The specific procedures for this engagement and the extent to which these are capable of detecting irregularities, including fraud is detailed below:

- enquiry of management and those charged with governance around actual and potential litigation and claims.
- enquiry of the charity's staff, management and those charged with governance to identify any instances of non-compliance with laws and regulations.
- reviewing minutes of meetings of those charged with governance.
- reviewing financial statement disclosures and testing to supporting documentation to assess compliance with applicable laws and regulations.
- auditing the risk of management override of controls, including through testing journal entries and other adjustments for appropriateness, and evaluating the business rationale of significant transactions outside the normal course of business.

Because of the inherent limitations of an audit, there is a risk that we will not detect all irregularities, including those leading to a material misstatement in the financial statements or non-compliance with regulation. This risk increases the more that compliance with a law or regulation is removed from the events and transactions reflected in the financial statements, as we will be less likely to become aware of instances of non-compliance. The risk is also greater regarding irregularities occurring due to fraud rather than error, as fraud involves intentional concealment, forgery, collusion, omission or misrepresentation.

A further description of our responsibilities is available on the Financial Reporting Council's website at: <https://www.frc.org.uk/Our-Work/Audit/Audit-and-assurance/Standards-and-guidance/Standards-and-guidance-for-auditors/Auditors-responsibilities-for-audit/Description-of-auditors-responsibilities-for-audit.aspx>. This description forms part of our auditor's report.

Use of our report

This report is made solely to the charitable company's members, as a body, in accordance with Chapter 3 of Part 16 of the Companies Act 2006. Our audit work has been undertaken so that we might state to the charitable company's members those matters we are required to state to them in an auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume

Independent auditors' report
to the members of
Greater Manchester Sports Partnership
for the year ended 31st March 2022

responsibility to anyone other than the charitable company and the charitable company's members as a body, for our audit work, for this report, or for the opinions we have formed.

Christy Yun Hing Lau FCCA CTA DChA
Senior Statutory Auditor
for and on behalf of
Slade & Cooper Limited
Statutory Auditors
Beehive Mill
Jersey Street
Manchester
M4 6JG

28th December 2022

Greater Manchester Sports Partnership
Statement of Financial Activities
(including Income and Expenditure account)
for the year ended 31 March 2022

	Note	Unrestricted funds £	Restricted funds £	Total funds 2022 £	Total funds 2021 £
Income from:					
Donations and legacies	3	526,782	-	526,782	512,141
Charitable activities: Sport and physical activity development	4	186,373	2,006,498	2,192,871	1,962,918
Other trading activities	5	10,989	-	10,989	12,680
Investments	6	1,711	-	1,711	10,694
Total income		725,855	2,006,498	2,732,353	2,498,433
Expenditure on:					
Charitable activities: Sport and physical activity development	7	728,074	2,239,272	2,967,346	2,491,096
Total expenditure		728,074	2,239,272	2,967,346	2,491,096
Net income/(expenditure) for the year	9	(2,219)	(232,774)	(234,993)	7,337
Transfer between funds		8,326	(8,326)	-	-
Net movement in funds for the year		6,107	(241,100)	(234,993)	7,337
Reconciliation of funds					
Total funds brought forward		851,470	1,012,192	1,863,662	1,856,325
Total funds carried forward		857,577	771,092	1,628,669	1,863,662

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

Greater Manchester Sports Partnership
Company number 3258930

Balance sheet as at 31 March 2022

	Note	2022	2021
		£	£
Fixed assets			
Tangible assets	16	-	2,029
Total fixed assets		-	2,029
Current assets			
Debtors	17	68,427	38,203
Current asset investments	18	729,945	728,482
Cash at bank and in hand	19	1,233,973	1,321,659
Total current assets		2,032,345	2,088,344
Liabilities			
Creditors: amounts falling due in less than one year	20	(403,676)	(226,711)
Net current assets		1,628,669	1,861,633
Total assets less current liabilities		1,628,669	1,863,662
Net assets		1,628,669	1,863,662
The funds of the charity:			
Restricted income funds	22	771,092	1,012,192
Unrestricted income funds	23	857,577	851,470
Total charity funds		1,628,669	1,863,662

These accounts are prepared in accordance with the special provisions of part 15 of the Companies Act 2006 relating to small companies and constitute the annual accounts required by the Companies Act 2006 and are for circulation to members of the company.

The notes on pages 23 to 45 form part of these accounts.

A full SOFA comparative can be found on the final page of the financial statements.

Approved by the trustees on 22/09/2022 and signed on their behalf by:

Mike Perls MBE (Chair)

Richard Roe (Trustee)

Greater Manchester Sports Partnership

Statement of Cash Flows for the year ending 31 March 2022

	Note	2022 £	2021 £
Cash provided by/(used in) operating activities	25	(87,934)	101,939
<i>Cash flows from investing activities:</i>			
Dividends, interest, and rents from investments		1,711	10,694
Cash provided by/(used in) investing activities		1,711	10,694
Increase/(decrease) in cash and cash equivalents in the year		(86,223)	112,633
Cash and cash equivalents at the beginning of the year		2,050,141	1,937,508
Cash and cash equivalents at the end of the year		1,963,918	2,050,141
Represented on the balance sheet as:			
Current asset investments		729,945	728,482
Cash at bank and in hand		1,233,973	1,321,659
		1,963,918	2,050,141

Greater Manchester Sports Partnership

Notes to the accounts for the year ended 31 March 2022

1 Accounting policies

The principal accounting policies adopted, judgments and key sources of estimation uncertainty in the preparation of the financial statements are as follows:

a Basis of preparation

The financial statements have been prepared 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), second edition - October 2019 (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006 and UK Generally Accepted Accounting Practice.

Greater Manchester Sports Partnership meets the definition of a public benefit entity under FRS102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy note.

b Preparation of the accounts on a going concern basis

The trustees consider that there are no material uncertainties about the charitable company's ability to continue as a going concern.

The trustees have made no key judgments which have a significant effect on the accounts.

The trustees do not consider that there are any sources of estimation uncertainty at the reporting date that have a significant risk of causing a material adjustment to the carrying amount of assets and liabilities within the next reporting period.

c Income

Income is recognised when the charity has entitlement to the funds, any performance conditions attached to the item(s) of income have been met, it is probable that the income will be received and the amount can be measured reliably.

Income from government and other grants, whether 'capital' grants or 'revenue' grants, is recognised when the charity has entitlement to the funds, any performance conditions attached to the grants have been met, it is probable that the income will be received and the amount can be measured reliably and is not deferred.

Income received in advance of a provision of a specified service is deferred until the criteria for income recognition are met.

Greater Manchester Sports Partnership

Notes to the accounts for the year ended 31 March 2022 (continued)

d Donated services and facilities

Donated professional services and donated facilities are recognised as income when the charity has control over the item, any conditions associated with the donated item have been met, the receipt of economic benefit from the use by the charity of the item is probable and that economic benefit can be measured reliably. In accordance with the Charities SORP (FRS 102), general volunteer time is not recognised; refer to the trustees' annual report for more information about their contribution.

On receipt, donated professional services and donated facilities are recognised on the basis of the value of the gift to the charity which is the amount the charity would have been willing to pay to obtain services or facilities of equivalent economic benefit on the open market; a corresponding amount is then recognised in expenditure in the period of receipt.

e Interest receivable

Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the charity; this is normally upon notification of the interest paid or payable by the Bank.

f Fund accounting

Unrestricted funds are available to spend on activities that further any of the purposes of charity.

Designated funds are unrestricted funds of the charity which the trustees have decided at their discretion to set aside to use for a specific purpose.

Restricted funds are donations which the donor has specified are to be solely used for particular areas of the charity's work or for specific projects being undertaken by the charity.

g Expenditure and irrecoverable VAT

Expenditure is recognised once there is a legal or constructive obligation to make a payment to a third party, it is probable that settlement will be required and the amount of the obligation can be measured reliably. Expenditure is classified under the following activity headings:

- Expenditure on charitable activities includes the costs of delivering projects and courses undertaken to further the purposes of the charity and their associated support costs.
- Other expenditure represents those items not falling into any other heading.

Irrecoverable VAT is charged as a cost against the activity for which the expenditure was incurred.

Greater Manchester Sports Partnership

Notes to the accounts for the year ended 31 March 2022 (continued)

h Allocation of support costs

Support costs are those functions that assist the work of the charity but do not directly undertake charitable activities. Support costs include back office costs, finance, personnel, payroll and governance costs which support the charity's programmes and activities. These costs have been allocated between cost of raising funds and expenditure on charitable activities. The bases on which support costs have been allocated are set out in note 8.

i Operating leases

Operating leases are leases in which the title to the assets, and the risks and rewards of ownership, remain with the lessor. Rental charges are charged on a straight line basis over the term of the lease.

j Tangible fixed assets

Individual fixed assets costing £1,500 or more are capitalised at cost and are depreciated over their estimated useful economic lives on a straight line basis as follows:

Equipment	25%
-----------	-----

k Debtors

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

l Current asset investments

Current asset investments include cash investments with a maturity of greater than three months from the date of acquisition or opening of the deposit or similar account.

m Cash at bank and in hand

Cash at bank and cash 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.

n Creditors and provisions

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

Greater Manchester Sports Partnership

Notes to the accounts for the year ended 31 March 2022 (continued)

o Financial instruments

The charity 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.

p Pensions

The charitable company is an admitted body of the Greater Manchester Pension Fund.

The Greater Manchester Pension Fund (GMPF) is a multi-employer defined benefit scheme administered for the benefit of Local Authorities and other bodies and is managed in accordance with the Local Government Pension Scheme Regulations 1997 (as amended). Past and present employees are covered by the provisions of the Greater Manchester Pension Scheme.

The GMPF is a Career Average pension scheme and benefits are not dependent on investment performance. Employees who join the Fund build up a pension pot which is revalued each year in line with Consumer Price Index (CPI). If a member has GMPF membership before 1st April 2014 they will have accrued benefits based on membership and final pay in accordance with the previous Final Salary pension scheme.

The trustees are unable to confirm the charity's share of the underlying assets and liabilities of the Greater Manchester Pension Scheme as there is insufficient information available and therefore the Scheme is accounted for as a defined contribution scheme. The Greater Manchester Pension Scheme provides that in the event that a single employer has individuals contributing to the scheme then any remaining liability for benefits payable under the scheme falls on that employer. Since the main participating employers are statutory bodies, the trustees consider it highly improbable that such a liability will ever fall to the charity.

The employer's contributions made to the scheme in 2022 were £282,366 (2021: £276,634) with an employer's contribution rate of 24.7% of pensionable pay. Employees' contribution rates are 5.8%, 6.5%, 6.8% or 8.5% depending on pensionable pay.

The agreed employer contribution rates are as follows:

2019/20	24.4%
2020/21	24.7%
2021/22	25.1%
2022/23	25.4%

The pension cost is assessed every three years in accordance with the advice of an independent qualified actuary. The latest actuarial valuation of the scheme was at 31 March 2019.

Key elements in the valuation of the fund at 31 March 2019 were as follows:

	£m
Past service liabilities	23,314
Assets	23,884
Surplus/(deficit)	529
Funding level	102%

Greater Manchester Sports Partnership

Notes to the accounts for the year ended 31 March 2022 (continued)

2 Legal status of the charity

The charity is a company limited by guarantee registered in England and Wales and has no share capital. In the event of the charity being wound up, the liability in respect of the guarantee is limited to £1 per member of the charity. The registered office address is disclosed on page 1.

3 Income from donations and legacies

Current reporting period	Unrestricted £	Restricted £	Total 2022 £
Core grant - Sport England	526,782	-	526,782
Total	526,782	-	526,782
Previous reporting period	Unrestricted £	Restricted £	Total 2021 £
Core grant - Sport England	511,641	-	511,641
Moving Forces	500	-	500
Total	512,141	-	512,141

Greater Manchester Sports Partnership

Notes to the accounts for the year ended 31 March 2022 (continued)

4 Income from charitable activities

Current reporting period	Unrestricted £	Restricted £	Total 2022 £
Sport & physical activity development			
Greater Manchester Combined Authority	175,600	-	175,600
GM Moving	-	25,000	25,000
Sport England			
CMOF Vets	-	51,250	51,250
Commonwealth Games	-	74,500	74,500
LP Core & evaluation	-	536,670	536,670
GM Active Ageing	-	40,000	40,000
Tackling Inequalities	-	168,000	168,000
Workforce	-	45,000	45,000
CYP Core	-	452,356	452,356
Open School facilities	-	504,749	504,749
Active Lancashire	-	40,553	40,553
Armed Forces Covenant Fund	-	35,000	35,000
GM Health & Social Care Partnership			
LP Core & evaluation	-	25,400	25,400
MSK	-	8,020	8,020
Fees	10,773	-	10,773
Total	186,373	2,006,498	2,192,871

Previous reporting period	Unrestricted £	Restricted £	Total 2021 £
Sport & physical activity development			
Greater Manchester Combined Authority	175,600	-	175,600
Violence Reduction Unit	-	24,000	24,000
Interim strategic manager	-	25,000	25,000
LDP capacity	-	6,300	6,300
Sport England			
Club Link Maker	-	97,754	97,754
CMOF Vets	-	51,250	51,250
Daily Mile	-	53,039	53,039
DfE - Volunteering	-	8,000	8,000
Satellite Club	-	226,103	226,103
LDP capacity	-	270,941	270,941
GM Active Ageing	-	50,000	50,000
Interim strategic manager	-	50,000	50,000
Tackling Inequalities	-	280,000	280,000
Workforce	-	45,000	45,000
CYP Core	-	116,958	116,958
Active Partnerships	-	34,447	34,447
NHS Oldham CCG	-	448,526	448,526
Total	175,600	1,787,318	1,962,918

Greater Manchester Sports Partnership

Notes to the accounts for the year ended 31 March 2022 (continued)

5 Income from other trading activities

	2022 £	2021 £
Sponsorship	-	2,000
Other	10,989	10,680
	10,989	12,680

All income from other trading activities is unrestricted.

6 Investment income Current reporting period

	Unrestricted £	Restricted £	2022 £
Income from bank deposits	1,711	-	1,711
	1,711	-	1,711

Previous reporting period

	Unrestricted £	Restricted £	2021 £
Income from bank deposits	10,694	-	10,694
	10,694	-	10,694

Greater Manchester Sports Partnership

Notes to the accounts for the year ended 31 March 2022 (continued)

7 Analysis of expenditure on charitable activities

Current reporting period	Sport & physical activity development £	Total 2022 £	Total 2021 £
Staff salaries & travel	1,024,829	1,024,829	1,094,940
Training & recruitment	10,471	10,471	11,983
Office expenses	31,800	31,800	38,188
Miscellaneous	2,288	2,288	217
Professional fees	18,600	18,600	46,452
Hire of facilities	1,548	1,548	1,294
Sports programmes	1,235,697	1,235,697	664,555
Insurance	6,360	6,360	6,360
Events	1,404	1,404	1,380
Advertising & promotion	11,729	11,729	112,015
Governance costs (see note 8)	9,065	9,065	10,878
Support costs (see note 8)	613,555	613,555	502,834
	2,967,346	2,967,346	2,491,096

All prior year expenditure was on Sport & physical activity development.

	2022 £	2021 £
Restricted expenditure	2,239,272	1,811,270
Unrestricted expenditure	728,074	679,826
	2,967,346	2,491,096

Greater Manchester Sports Partnership

Notes to the accounts for the year ended 31 March 2022 (continued)

8 Analysis of governance and support costs

Current reporting period	Basis of apportionment	Support £	Governance £	Total 2022 £
Staff salaries & travel	Time spent	500,961	-	500,961
Training & recruitment	Time spent	10,920	-	10,920
Office rent	Fixed charge	17,163	-	17,163
Office expenses	Fixed charge	-	-	-
Miscellaneous	Fixed charge	2,747	-	2,747
Depreciation	Fixed charge	2,029	-	2,029
Professional fees	Fixed charge	43,708	-	43,708
Club development, competitions & coaches	Fixed charge	5,550	-	5,550
Sports programmes	Fixed charge	680	-	680
Hire of facilities	Fixed charge	2,370	-	2,370
Insurance	Fixed charge	12,534	-	12,534
Events	Fixed charge	360	-	360
Advertising & promotion	Fixed charge	14,533	-	14,533
Board expenses	Governance	-	35	35
Audit & accountancy fees	Governance	-	9,030	9,030
		613,555	9,065	622,620
Previous reporting period	Basis of apportionment	Support £	Governance £	Total 2021 £
Staff salaries & travel	Time spent	427,031	-	427,031
Training & recruitment	Time spent	14,754	-	14,754
Office rent	Fixed charge	12,460	-	12,460
Office expenses	Fixed charge	-	-	-
Miscellaneous	Fixed charge	2,031	-	2,031
Depreciation	Fixed charge	2,028	-	2,028
Professional fees	Fixed charge	22,264	-	22,264
Club development, competitions & coaches	Fixed charge	100	-	100
Sports programmes	Fixed charge	752	-	752
Hire of facilities	Fixed charge	-	-	-
Insurance	Fixed charge	9,885	-	9,885
Events	Fixed charge	1,163	-	1,163
Advertising & promotion	Fixed charge	10,366	-	10,366
Board expenses	Governance	-	198	198
Audit & accountancy fees	Governance	-	10,680	10,680
		502,834	10,878	513,712

Greater Manchester Sports Partnership

Notes to the accounts for the year ended 31 March 2022 (continued)

9 Net income/(expenditure) for the year

This is stated after charging/(crediting):

	2022 £	2021 £
Depreciation	2,029	2,028
Auditor's remuneration - audit fees	5,050	4,800
Auditor's remuneration - accountancy fees	2,650	2,500
Auditor's remuneration - other	120	120

10 Staff costs

Staff costs during the year were as follows:

	2022 £	2021 £
Salaries & travel	1,080,773	1,079,962
Social security costs	115,024	112,452
Pension costs	282,366	276,634
Other costs included in staff costs	957	6,863
Holiday pay accrual	22,144	42,518
Temp fees	24,526	-
Redundancy and termination costs	-	3,542
	1,525,790	1,521,971

Allocated as follows:

Charitable activities	1,024,829	1,094,940
Support costs	500,961	427,031
	1,525,790	1,521,971

The number of employees whose total employee benefits (excluding employer pension costs) amounted to over £60,000 in the year were as follows:

	2022	2021
£60,000 - £70,000	-	-
£70,001 - £80,000	-	-
£80,001 - £90,000	-	-
£90,001 - £100,000	-	1
£101,000 - £110,000	1	-

Greater Manchester Sports Partnership

Notes to the accounts for the year ended 31 March 2022 (continued)

Staff costs continued

The average number of staff employed during the period was 35 (2021: 34.7).

The average full time equivalent number of staff employed during the period was 30.26 (2021: 33.3).

The key management personnel of the charity comprise the trustees, the CEO & Exec Lead GM Moving, Strategic Director GM Moving, Strategic Director (GM Walking and Operations), Strategic Director (People and Operations), Strategic Director (Local Pilot and Operations) & Finance Director.

The total employee benefits of the key management personnel of the charity were £510,771 (2021: £450,065).

11 Trustee remuneration and expenses, and related party transactions

No members of the management committee received any remuneration for their role as a trustee or reimbursed expenses during the year (2021: Nil).

Aggregate donations from related parties were £Nil (2021: £Nil).

There are no donations from related parties which are outside the normal course of business and no restricted donations from related parties.

Rob Young Consulting Ltd.

After a competitive bidding process and a selection process that involved Sport England, two consultants were appointed to lead on the GM Commissioning Pilot. One of these consultants was Rob Young, a trustee of this charity.

Rob Young consulting Ltd. provided services totalling £1,467 (ex VAT) during the year (2021: £4,473). The amount of £Nil (2021: £Nil) (gross) was outstanding at the year end.

Legal authority for payments to trustees is held within the articles of association of the charitable company.

No other trustee or other person related to the charity had any personal interest in any contract or transaction entered into by the charity, including guarantees, during the year (2021: nil).

Greater Manchester Sports Partnership

Notes to the accounts for the year ended 31 March 2022 (continued)

12 Government grants

The government grants recognised in the accounts were as follows:

	2022 £	2021 £
Sport England - core	526,782	511,641
Sport England		
Club Link Maker	-	97,754
CMOF Vets	51,250	51,250
Commonwealth Games	74,500	-
LP Core & evaluation	536,670	-
Daily Mile	-	53,039
DfE - Volunteering	-	8,000
Satellite Club	-	226,103
LDP capacity	-	270,941
GM Active Ageing	40,000	50,000
Interim strategic manager	-	50,000
Tackling Inequalities	168,000	280,000
Workforce	45,000	45,000
CYP Core	452,356	116,958
Open School facilities	504,749	-
GM Health & Social Care Partnership	33,420	-
Greater Manchester Combined Authority	200,600	175,600
NHS Oldham CCG	-	448,526
	2,633,327	2,384,812

Any unfulfilled conditions and contingencies attaching to the grants are detailed in note 22

13 Corporation tax

The charity is exempt from tax on income and gains falling within Chapter 3 of Part 11 of the Corporation Tax Act 2010 or Section 256 of the Taxation of Chargeable Gains Act 1992 to the extent that these are applied to its charitable objects. No tax charges have arisen in the charity.

Greater Manchester Sports Partnership

Notes to the accounts for the year ended 31 March 2022 (continued)

14 Analysis of income and expenditure by funding sector

Annual accounts:					2022 £
Income:					2,732,353
Expenditure including depreciation excluding interest and tax:					2,967,346
	Sport England £	Local Authority £	Other public sector income £	Non-public income £	Total £
Revenue grants	2,399,307	211,373	108,973	-	2,719,653
Capital grants	-	-	-	-	-
Membership income	-	-	-	-	-
Sponsorship income	-	-	-	-	-
Other income	-	-	-	12,700	12,700
Total income	2,399,307	211,373	108,973	12,700	2,732,353
Overheads support costs	526,782	175,600	-	-	702,382
Active Ageing	52,460	-	-	-	52,460
Local delivery pilot	533,855	-	-	-	533,855
Open school facilities	515,381	-	-	-	515,381
Clubs	138,305	-	-	-	138,305
Daily Mile	18,497	-	-	-	18,497
Young people	186,061	-	-	-	186,061
GM Moving - walking	-	-	287,624	-	287,624
Tackling inequalities	205,599	-	-	-	205,599
Military veterans	53,311	-	25,498	-	78,809
Commonwealth Games	67,833	-	-	-	67,833
School Games	34,931	-	-	-	34,931
Other costs	35,662	35,773	61,865	12,309	145,609
Total expenditure	2,368,677	211,373	374,987	12,309	2,967,346
Net income	30,630	-	(266,014)	391	(234,993)

This note is an additional disclosure requested of non NGBs by Sport England.

Greater Manchester Sports Partnership

Notes to the accounts for the year ended 31 March 2022 (continued)

15 Analysis of income and expenditure by funding sector (continued)

Prior year

Annual accounts: 2021
£

Income: 2,498,433

Expenditure including depreciation excluding interest and tax: 2,491,096

	Sport England £	Local Authority £	Other public sector income £	Non-public income £	Total £
Revenue grants	1,762,524	230,900	482,223	500	2,476,147
Capital grants	-	-	-	-	-
Membership income	-	-	-	-	-
Sponsorship income	-	-	-	2,000	2,000
Other income	-	-	-	20,286	20,286
Total income	1,762,524	230,900	482,223	22,786	2,498,433
Overheads support costs	511,641	175,600	-	-	687,241
Active Ageing	59,444	-	-	-	59,444
Local delivery pilot	319,886	-	-	-	319,886
Open School Facilities	55,460	-	-	-	55,460
Clubs	77,196	-	-	-	77,196
Young people	138,960	-	-	-	138,960
GM Moving - walking	-	-	607,610	-	607,610
Tackling inequalities	228,927	-	-	-	228,927
Military veterans	75,955	-	54,685	-	130,640
Other costs	115,187	25,000	-	45,545	185,732
Total expenditure	1,582,656	200,600	662,295	45,545	2,491,096
Net income	179,868	30,300	(180,072)	(22,759)	7,337

This note is an additional disclosure requested of non NGBs by Sport England.

Greater Manchester Sports Partnership

Notes to the accounts for the year ended 31 March 2022 (continued)

16 Fixed assets: tangible assets

Cost	Equipment £	Total £
At 1 April 2021	23,212	23,212
At 31 March 2022	23,212	23,212
Depreciation		
At 1 April 2021	21,183	21,183
Charge for the year	2,029	2,029
At 31 March 2022	23,212	23,212
Net book value		
At 31 March 2022	-	-
At 31 March 2021	2,029	2,029

17 Debtors

	2022 £	2021 £
Trade debtors	49,247	1,755
Other debtors	970	25,528
Prepayments and accrued income	18,210	10,920
	68,427	38,203

18 Current asset investments

	2022 £	2021 £
Cash equivalents on deposit		
Shawbrook Bank	634,785	633,795
Yorkshire Bank term deposit	95,160	94,687
	729,945	728,482

Greater Manchester Sports Partnership

Notes to the accounts for the year ended 31 March 2022 (continued)

19 Cash at bank and in hand

	2022 £	2021 £
Cash at bank and on hand	1,233,973	1,321,659
	<u>1,233,973</u>	<u>1,321,659</u>

20 Creditors: amounts falling due within one year

	2022 £	2021 £
Short term compensated absences (holiday pay)	22,144	42,898
Other creditors and accruals	311,690	130,270
Deferred income	2,600	-
Taxation and social security costs	67,242	53,543
	<u>403,676</u>	<u>226,711</u>

21 Deferred income

	2022 £	2021 £
Deferred income brought forward	-	-
Income received	2,600	-
Released to income	-	-
	<u>2,600</u>	<u>-</u>

Income has been deferred because it is for providing services in the following year.

Greater Manchester Sports Partnership

Notes to the accounts for the year ended 31 March 2022 (continued)

22 Analysis of movements in restricted funds

Current reporting period	Balance at 1 April 2021 £	Income £	Expenditure £	Transfers £	Balance at 31 March 2022 £
Sport & physical activity development					
Club Link Maker	92,136	-	(62,165)	-	29,971
CMOF - vets	21,564	51,250	(44,985)	(8,326)	19,503
Commonwealth Games	-	74,500	(67,833)	-	6,667
CYP Core	27,275	452,356	(186,061)	-	293,570
Daily Mile	84,749	-	(18,497)	-	66,252
DfE - Volunteering	798	-	(798)	-	-
GM Active Ageing	23,876	40,000	(52,460)	-	11,416
GM Moving - GMCA	-	25,000	(25,000)	-	-
GM School Games	39,049	-	(34,826)	-	4,223
GMHSCP - MSK	-	8,020	(3,010)	-	5,010
LDP capacity	51,545	-	(6,319)	-	45,226
LP Core & Evaluation	-	562,070	(527,536)	-	34,534
Open School facilities	-	504,749	(504,749)	-	-
Positive Pathway	5,017	35,000	(25,498)	-	14,519
Primary School Sport	2,608	-	(105)	-	2,503
Regenda Homes	666	-	(666)	-	-
Satellite Club	232,676	-	(76,140)	-	156,536
School facilities	10,632	-	(10,632)	-	-
SE Workforce	3,631	45,000	(34,864)	-	13,767
Tackling Inequalities	51,073	168,000	(205,599)	-	13,474
Volunteer Development	5,541	-	-	-	5,541
VRU Education	13,450	-	(5,050)	-	8,400
Walking & Cycling	327,604	-	(287,624)	-	39,980
Young People Forward	18,302	40,553	(58,855)	-	-
Total	1,012,192	2,006,498	(2,239,272)	(8,326)	771,092

Greater Manchester Sports Partnership

Notes to the accounts for the year ended 31 March 2022 (continued)

Analysis of movements in restricted funds continued

Previous reporting period	<i>Balance at 1 April 2020</i> £	<i>Income</i> £	<i>Expenditure</i> £	<i>Transfers</i> £	<i>Balance at 31 March 2021</i> £
Sport & physical activity development					
Active Lives Survey	7,375	-	(7,375)	-	-
Club Link Maker	32,751	97,754	(38,369)	-	92,136
CMOF - vets	46,937	51,250	(75,955)	(668)	21,564
CYP Core	-	116,958	(89,683)	-	27,275
Daily Mile	80,987	53,039	(49,277)	-	84,749
DfE - Volunteering	9,763	8,000	(16,965)	-	798
Endeavour fund	25,784	-	(26,452)	668	-
GM Active Ageing	33,320	50,000	(59,444)	-	23,876
GM Moving - PHE	6,382	-	-	(6,382)	-
GM Moving - GMCA	1,367	-	-	(1,367)	-
GM School Games	57,398	-	(18,349)	-	39,049
GM Walking festival	205	-	(205)	-	-
Interim strategic manager	-	75,000	(78,496)	3,496	-
LDP capacity	44,190	277,241	(319,886)	50,000	51,545
Positive Pathway Primary School	33,250	-	(28,233)	-	5,017
Sport	47,909	-	(45,301)	-	2,608
Regenda Homes	2,676	-	(2,010)	-	666
Satellite Club	45,400	226,103	(38,827)	-	232,676
School facilities	66,092	-	(55,460)	-	10,632
SE Workforce	-	45,000	(41,369)	-	3,631
Tackling Inequalities Volunteer	-	280,000	(228,927)	-	51,073
Development	5,541	-	-	-	5,541
VRU Education	-	24,000	(10,550)	-	13,450
Walking & Cycling	478,939	448,526	(563,992)	(35,869)	327,604
Young People Forward	-	34,447	(16,145)	-	18,302
Total	1,026,266	1,787,318	(1,811,270)	9,878	1,012,192

Name of restricted fund	Description, nature and purposes of the fund
Club Link Maker	Capacity funding for the Satellite Club programme.
CMOF - vets	Funding to support veterans to stay active during transition from armed force to civilian life
Commonwealth Games	A programme to maximise the legacy of the Birmingham 2022 Commonwealth Games for schools and young people. Key principles being to deliver physical activity and sport opportunities, tackle inequalities, provide positive experiences and be a catalyst for local change.
CYP Core	Funding is for leading, supporting and connecting the GM School Games network in order to ensure that all young people in GM are offered the opportunity to experience the School Games in a format that suits them.
Daily Mile	Aims to increase children's activity levels through getting schoolchildren to walk or run for 15 minutes every day

Greater Manchester Sports Partnership

Notes to the accounts for the year ended 31 March 2022 (continued)

Analysis of movements in restricted funds continued

Name of restricted fund	Description, nature and purposes of the fund
DfE - Volunteering	To support the identification and deployment of volunteer coaches and leaders to support schools to deliver the School Games.
GM Active Ageing	Aims to support inactive older people (aged 55+) to achieve at least 30 minutes of moderate intensity physical activity per week in order to improve outcomes and build the evidence base about this diverse group in terms of their behaviours and attitudes, how they should be targeted and what approaches do and don't work.
GM Moving GMCA	Investment to create the blueprint for Physical Activity and Sport in Greater Manchester.
GM School Games	The Greater Manchester School Games supports an increase in the number of young people in Greater Manchester accessing high quality school competition at level 3, intra, inter, and then countrywide. The deficit during the year was a result of the charity pre-funding this biannual event.
GMHSCP - MSK	Funding to pay for workshops, promotion and evaluation of musculoskeletal workshops with GM Health and Social Care Partnership aimed at employees from across the GMHSCP network.
LDP Capacity	Aims to accelerate the scale, pace and depth of the broader GM Moving implementation plan by focusing on three specific target audiences – those aged 5-19 in out-of-school settings, people out of work or those at risk of becoming out of work, and those aged 40-60 with, or at risk of, long term health conditions
LP Core & Evaluation	Funding to deliver the core functions of the Local Pilot work this includes the payment of the core staff and the payment of the evaluation and learning partner.
Positive Pathway	Funding to develop and deliver a new wellbeing strand of the Moving Forces programme over 2 years, including the employment of a Development Officer (part time) to manage and deliver the new strand.
Primary School Sport	GreaterSport commissioned to support schools deploy their share of the Primary School Sport Premium.
Regenda Homes	Capacity funding for a place based approach to activity to their residents
Satellite Club	GreaterSport commissioned to co-ordinate the delivery of the Satellite Clubs programme.
School facilities	This grant is to support schools to open up their facilities after the school day (after school, weekends and school holidays)
SE Workforce	Funding to invest in developing a workforce infrastructure to tackle physical inactivity
Tackling Inequalities	Funding from Sport England to reduce the widening inequalities in sport and physical Activity. Focus on 3 key audiences - people on low income, disabled people or people with long term health conditions, black, asian or minority ethnic communities.

Greater Manchester Sports Partnership

Notes to the accounts for the year ended 31 March 2022 (continued)

Analysis of movements in restricted funds continued

Volunteer Development	Volunteering work has been enhanced from February 2011 and will continue through 2015-16.
VRU Education	Working alongside the Greater Manchester Violence Reduction Unit (VRU), funding is to reduce and prevent anti-social behaviour and youth offending, by diverting at risk young people into sport and physical activity.
Walking & Cycling	NHS England funding to supports solutions which deliver clinical and financial sustainability across GM and at locality level and improve the health and social outcomes included in the GM Strategic Plan.
Young People Forward	Funding to supporting organisations with existing and new relationships with young people to engage in physical activity through the power of sport.

23 Analysis of movement in unrestricted funds

Current reporting period	Balance at 1 April 2021 £	Income £	Expenditure £	Transfers £	As at 31 March 2022 £
General fund					
Policy reserve	498,890	725,855	(728,074)	6,065	502,736
Other	352,580	-	-	2,261	354,841
	<u>851,470</u>	<u>725,855</u>	<u>(728,074)</u>	<u>8,326</u>	<u>857,577</u>
Previous reporting period	Balance at 1 April 2020 £	Income £	Expenditure £	Transfers £	As at 31 March 2021 £
General fund					
Policy reserve	491,183	711,115	(675,390)	(28,018)	498,890
Other	336,263	-	-	16,317	352,580
Sport specific	2,613	-	(4,436)	1,823	-
	<u>830,059</u>	<u>711,115</u>	<u>(679,826)</u>	<u>(9,878)</u>	<u>851,470</u>

Name of unrestricted fund	Description, nature and purposes of the fund
General fund	The free reserves after allowing for all designated funds
Sport specific balances	A designated fund to support sports specific activity.

Greater Manchester Sports Partnership

Notes to the accounts for the year ended 31 March 2022 (continued)

24 Analysis of net assets between funds

Current reporting period	General fund £	Designated funds £	Restricted funds £	Total £
Tangible fixed assets	-	-	-	-
Net current assets/(liabilities)	857,577	-	771,092	1,628,669
Total	857,577	-	771,092	1,628,669
Previous reporting period	General fund £	Designated funds £	Restricted funds £	Total £
Tangible fixed assets	2,029	-	-	2,029
Net current assets/(liabilities)	849,441	-	1,012,192	1,861,633
Total	851,470	-	1,012,192	1,863,662

25 Reconciliation of net movement in funds to net cash flow from operating activities

	2022 £	2021 £
Net income/(expenditure) for the year	(234,993)	7,337
Adjustments for:		
Depreciation charge	2,029	2,028
Dividends, interest and rents from investments	(1,711)	(10,694)
Decrease/(increase) in debtors	(30,224)	88,831
Increase/(decrease) in creditors	176,965	14,437
Net cash provided by/(used in) operating	(87,934)	101,939

Greater Manchester Sports Partnership

Notes to the accounts for the year ended 31 March 2022 (continued)

26 Funds held as custodian

The charity acts as custodian for the funds of GM Moving. The balance is not included in the assets of Greater Manchester Sports Partnership and is held in separate bank accounts and accounted for under a separate accounting system to ensure the funds are easily identified. Transactions are approved by the following job roles:

Chief Executive GreaterSport / Executive Lead GM Moving, Local Pilot Strategic Lead and Local Pilot Programme Manager

The objective of the GM Moving project is to "positively change the lives of people across Greater Manchester through physical activity and sport. Building from our strengths and through systemwide collaboration reaching a target of 75% of people active or fairly active by 2025". This is consistent with the objects of Greater Manchester Sports Partnership.

The Trustees do not necessarily make the decisions on how the money is spent; this is done by the GM Moving Executive which is made up from representatives from the following organisations:

Greater Manchester Combined Authority

Greater Manchester Health and Social Care Partnership

10 GM

Transport for Greater Manchester

Tameside Council

Sport England

GM Active

Oldham Council

	2022 £	2021 £
Cash at bank	830,551	1,382,676

The income and expenditure for GM Moving is shown on a cash basis below. It does not form part of the statutory accounts and is periodically subject to a separate grant audit.

	2022 £	2021 £
Total income	1,203,067	1,003,561
Expenditure		
Active communities	1,197,306	831,036
Bank charges	14	-
Engagement	45,000	57,030
Evaluation	-	80,000
Marketing & communications	154,564	256,069
Workforce transformation	143,582	188,985
Total expenditure	1,540,466	1,413,120
Surplus/(deficit)	(337,399)	(409,559)

Greater Manchester Sports Partnership
Statement of Financial Activities
(including Income and Expenditure account)
for the year ended 31 March 2021

	Note	Unrestricted funds £	Restricted funds £	Total funds 2021 £	Total funds 2020 £
Income from:					
Donations and legacies	3	512,141	-	512,141	511,641
Charitable activities: Sport and physical activity development	4	175,600	1,787,318	1,962,918	2,887,329
Other trading activities	5	12,680	-	12,680	63,373
Investments	6	10,694	-	10,694	7,661
Total income		711,115	1,787,318	2,498,433	3,470,004
Expenditure on:					
Charitable activities: Sport and physical activity development	7	679,826	1,811,270	2,491,096	3,197,706
Total expenditure		679,826	1,811,270	2,491,096	3,197,706
Net income/(expenditure) for the year	9	31,289	(23,952)	7,337	272,298
Transfer between funds		(9,878)	9,878	-	-
Net movement in funds for the year		21,411	(14,074)	7,337	272,298
Reconciliation of funds					
Total funds brought forward		830,059	1,026,266	1,856,325	1,584,027
Total funds carried forward		851,470	1,012,192	1,863,662	1,856,325

Accounts

Company number: 3258930

Charity Number: 1059115

Greater Manchester Sports Partnership

Report and financial statements

For the year ended 31st March 2021

Greater Manchester Sports Partnership
Reference and administrative information
for the year ended 31st March 2021

Company number 3258930

Charity number 1059115

Registered office and operational address National Squash Centre and Regional Centre
Rowsley Street
Manchester
M11 3FF

Management Committee

The Management Committee, who are also directors under company law, who served during the year and up to the date of this report were as follows:

Mike Perls (Chair)	
Jennifer Mossop-Scott (Digital & Commercial/Data strategy)	
Richard Roe (Local Authority representative)	
Rob Young (Private Sector representative)	
Sarah Brown-Fraser (Disability/Inclusion/ Marketing)	
Rob Mukherjee (Digital/Data strategy/Commercial)	
Katy Calvin-Thomas (Health)	
Warren Heppolette (Senior Independent Director)	
Sanjay Bhandari (Finance/Risk, Enterprise)	
Daniel Cropper (Legal)	
Leanne Feeley (GMCA)	
Marilyn Comrie (VCSE sector)	(appointed September 2020)
Graham Whitham (Observer)	(appointed September 2020)

Key management Hayley Lever Chief Executive

Personnel Eve Holt Strategic Director

Matthew Stocks Strategic Director

Beth Sutcliffe Strategic Director

Richard Davis-Boreham Strategic Director

Bankers	The Co-operative Bank plc	CAF Bank Ltd
	PO Box 101	25 Kings Hill Avenue
	1 Balloon Street	Kings Hill
	Manchester	West Malling
	M60 4EP	Kent, ME19 4JQ

Auditors Slade & Cooper Limited
Beehive Mill, Jersey Street, Ancoats, Manchester, M4 6JG

Greater Manchester Sports Partnership

Report of the Management Committee

for the year ended 31st March 2021

The Management Committee present their report and the audited financial statements for the year ended 31st March 2021. Included within the trustees' report is the directors' report as required by company law.

Reference and administrative information set out on page 1 forms part of this report. The financial statements comply with current statutory requirements, the memorandum and articles of association and the Statement of Recommended Practice - Accounting and Reporting by Charities: SORP applicable to charities preparing their accounts in accordance with FRS 102.

Objectives and activities

Greater Manchester Sports Partnership (GreaterSport) is the Greater Manchester (GM) charity committed to changing lives by inspiring a healthier future in GM through Sport and Physical Activity.

The objects of the Charity:

- a) To provide people in GM and surrounding neighbourhood with facilities for recreation or other leisure time occupation, in the interest of social welfare and with the object of improving the conditions of life of such persons without distinction on the grounds of race, gender, ethnic origin or disability;
- b) To advance the mental and physical health of the community by providing facilities for sport and physical activity.

Strategy

GreaterSport is a high performing Active Partnership, operating as a charity with a unique and trusted strategic partnership with the GM Combined Authority, Health and Social Care Partnership, the 10 local authorities in GM and Sport England.

In November 2017 GreaterSport launched its strategy Changing Our Lives Together. Which reinforced its vision to change lives through physical activity and sport and help to make GM the most active region in England.

GreaterSport believes that physical activity and sport has a major contribution to make to the health, wealth and wellbeing of GM residents. This is the ambition outlined within GM Moving: The Plan for Physical Activity and Sport (2017-21), which is the comprehensive plan to reduce inactivity and increase participation in physical activity and sport that is aligned to the GM Population Health Plan priority themes and wider reform agenda.

Changing Lives Together drives GreaterSport forward with clarity and purpose, and describes how GreaterSport wholeheartedly commits to working alongside our partners to help achieve life changing outcomes for people across GM.

Activities:

GreaterSport, together with our partners, will work collaboratively to deliver 12 priorities within GM:

1. **Lead policy, legislation and system change to support active lives**, ensuring that physical activity becomes a central feature in policy and practice related to planning, transport, health and social care, economic development, education and the environment.
2. **Provide strategic leadership** to secure system change for physical activity and sport across the life course, with person centred, preventative approaches in an integrated system.

Greater Manchester Sports Partnership

Report of the Management Committee

for the year ended 31st March 2021

3. Ensure that children aged 0-4 have the **best active start** in life with physical literacy prioritised as a central feature of starting well.
4. Make GM the **best place in England for children, young people and young adults aged 5-25 to grow up**, developing their life chances through a more active lifestyle, with a focus on reducing inequalities.
5. **Increase physical activity and sport across the adult population**, reducing inequalities and contributing to health, wealth and wellbeing.
6. **Make active ageing a central pillar within the GM Ageing Hub** supporting the GM ambition for an age friendly city region, which will lead to better health, wellbeing and independence.
7. Develop more **active and sustainable environments** and communities through active design and infrastructure.
8. Maximise the contribution of the physical activity and sport sector to **economic growth** across GM.
9. Build the knowledge, skills and understanding of the workforce across GM to embed physical activity, make every contact count and develop a diverse workforce fit to deliver the ambitions of GM Moving.
10. Ensure that **evidence, data and insight inform the development of policy and practice** to support active lives.
11. **Embed high quality evaluation into all GM Moving work**, developing quality standards, helping to understand impact, learn and improve, and support advocacy.
12. Deliver high quality **marketing and communications** to support messaging and engagement of people from priority audiences in active lives.

In order to achieve these shared priorities GreaterSport will:

- **Provide leadership** within GM to tackle inactivity and engage people in physical activity and sport, championing the contribution that physical activity and sport can have across strategic priorities within GM.
- **Create a united voice, bring coherence, simplicity and connectivity to the physical activity and sport landscape.** We will help to translate and facilitate connections to other sectors and vice versa to support action against the shared priorities. We will keep abreast of and engage with developments and governance structures in GM, representing the sector and keeping our network well informed.
- Support organisations in **bringing the ambitions of GM Moving** to life.
- Help **land the ambitions of Sport England's Strategy, Uniting the Movement** within GM.
- Work with our partners to develop a detailed understanding of **people and places in GM** connected to our priorities for physical activity and sport.
- **Source and develop products, programmes and interventions** in collaboration with local and national partners.
- Help **embed and scale up good practice**, share learning and use it as a catalyst for change.

Greater Manchester Sports Partnership

Report of the Management Committee

for the year ended 31st March 2021

How our activities deliver public benefit

The trustees have paid due regard to the Charity Commissions guidance on public benefit and Changing Lives remains the overall strategy for GreaterSport. Being active and moving more (which benefits an individual's physical and mental wellbeing) is of great importance as communities begin their recovery from the regulations imposed by the Covid-19 pandemic.

Inactivity is a stubborn partner and a challenge to shift. Doing less than 30 minutes of physical activity per week is a key cause of obesity and one of the top 10 causes of early deaths. Regular exercise can help prevent chronic diseases such as heart disease, diabetes and cancer, which together costs Greater Manchester's health services more than £26 million every year.

Physical inactivity also costs our local economy £325m a year. 15 million days are lost due to sickness absences across the North West each year – with physically active workers taking far fewer sick days and work-based physical activity programmes helping to reduce absences. For individuals, doing 30 minutes of exercise three times a week has been calculated to increase average earnings by 7.5%.

Increasing physical activity can also improve mental health, reducing stress and increasing self-esteem, strengthen friendships, family and community relationships, and improve our air quality and environment.

Moving more can reduce rates of:

- Breast cancer by 20%
- Colon cancer, depression and dementia by 30%
- Cardiovascular disease by up to 35%
- Type 2 diabetes by up to 40%
- Hip fractures by up to 68%.

Pre Covid-19, Greater Manchester physical activity rates were improving twice as fast as the national average. However, Covid-19 has stalled that progress and seen an increase in inactivity with over a quarter of adults (28.1%) still inactive, which is above the national average of 25.5% and 59.7% of children not meeting the medical guidelines recommended.

Within these figures, Covid-19 has seemingly widened the equality gap and there are some alarming challenges we need to address with a **priority on the inactive** individuals especially:

- Those from lower socio-economic groups 34.7% compared to higher socio-economic groups 16.6%.
- Those who identify as other ethnicities (Asian, Black, Chinese, Mixed, Other) 28.6% compared to those who identify as White (British and Other) 24%
- With long term health conditions or disabilities 40.4% compared to 21.4% without.
- Older adults aged 75+ years 46.8% compared to 20.2% 16-34 years.
- Young people as over half (59.7%) of children are not achieving the Chief Medical Officer's guidelines of on average 60 minutes of activity each day across the week.

People in Greater Manchester want to get more active this has been evidenced through both Sport England and Health and Social Care Partnership insight:

- According to Sport England analysis 59% of adults state they want to do more sport than they currently do (this is not just the already active wanting to do more, and includes 28.1% of people who are currently inactive).
- Engagement through 'Taking Charge' showed that 55% of people in Greater Manchester do want to be more physically active.

Greater Manchester Sports Partnership

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for the year ended 31st March 2021

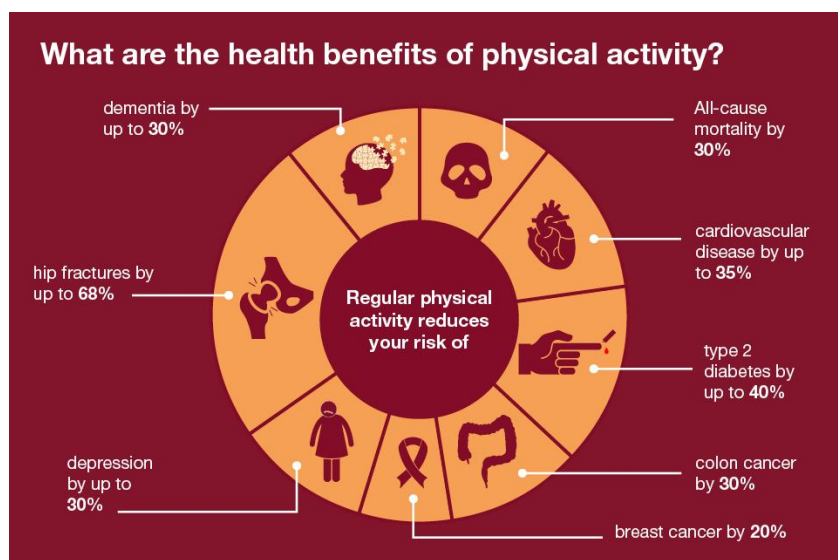
Key Outcomes and Beneficiaries of our Services:

The outcomes of our work are aligned to contributing to the Governments policy priorities with a strong focus on the broader outcomes of activity:

- Physical Wellbeing
- Mental Wellbeing
- Individual Development
- Community Development
- Economic Development

These outcomes are fundamentally measured through the national survey Active Lives and National Health data sets.

These are the key derived benefits of being physically active:



Physical Outcomes

- More people involved in sport and physical activity and adopting participation as a habit.
- Healthier residents especially those from deprived areas.
- Improved physical health (reduced obesity, cardiovascular disease, diabetes).
- Closing of the equality gap with key audiences and their participation in sport and physical activity.

Mental Outcomes

- Improved mental well-being.
- Improved self-esteem and confidence.

Community Outcomes

- Improved quality and number of coaches.
- Increased opportunities for people to volunteer in sport, both formally and informally.
- Enhanced active citizenship.
- Parents, and service providers are educated to help families become more active.
- GM recognised as the place of high-quality sporting events.

Greater Manchester Sports Partnership

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- More business opportunities and investment created through sport and physical activity.
- GM's city region work recognised via sport and physical activity.

Individual Outcomes

- Increased number of accredited/qualified people in GM.
- Increasing the number of people volunteering in sport and physical activity in GM
- Developing culture of lifelong learning.
- Getting people work ready.

Economic Outcomes

- A more effective and resilient sector
- Maximising the economic value and impact of major sporting events
- Ensuring continued investment into communities to enable ongoing participation in sport and physical activity.

These outcomes are measured through the national survey Active Lives and National Health data sets and are system indicators for change. GreaterSport sets out its priorities and plans each year to ensure our greatest possible contribution to progress.

The trustees review the aims, objectives and activities of the charity each year. This report looks at what the charity has achieved and the outcomes of its work in the reporting period. The trustees report the success of each key activity and the benefits the charity has brought to those groups of people that it is set up to help. The review also helps the trustees ensure the charity's aims, objectives and activities remained focused on its stated purposes.

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

Achievements and performance

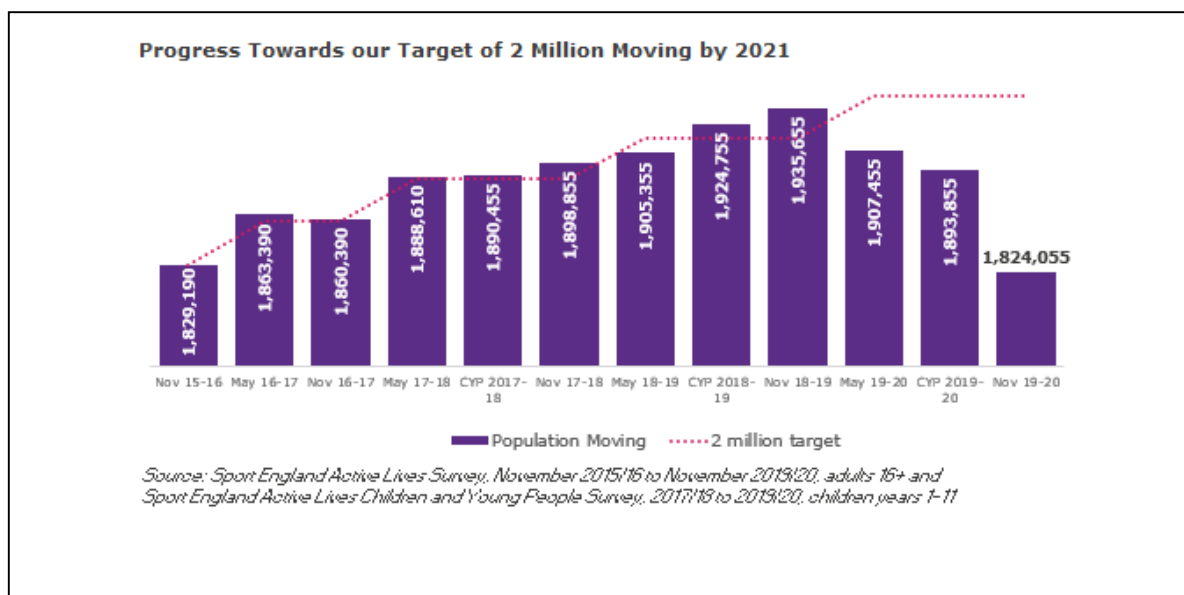
The charity's main activities and who it tries to help are described below. All its charitable activities focus on improving people's health and wellbeing through increasing physical activity. GreaterSport is uniquely positioned to deliver scale & impact across GM. Our successes are a result of our strong partners who connect the GM Moving strategy to delivery at a local level.

The impact of the local and national lockdowns as a result of Covid-19 on active lives across GM has been considerable. Data from the latest national Active Live survey shows a significant decrease in activity levels with 98,000 less adults doing more than 30 minutes of physical activity a week from the survey 12 months ago and 19,000 less than when the survey began in 2015-16.

Greater Manchester Sports Partnership

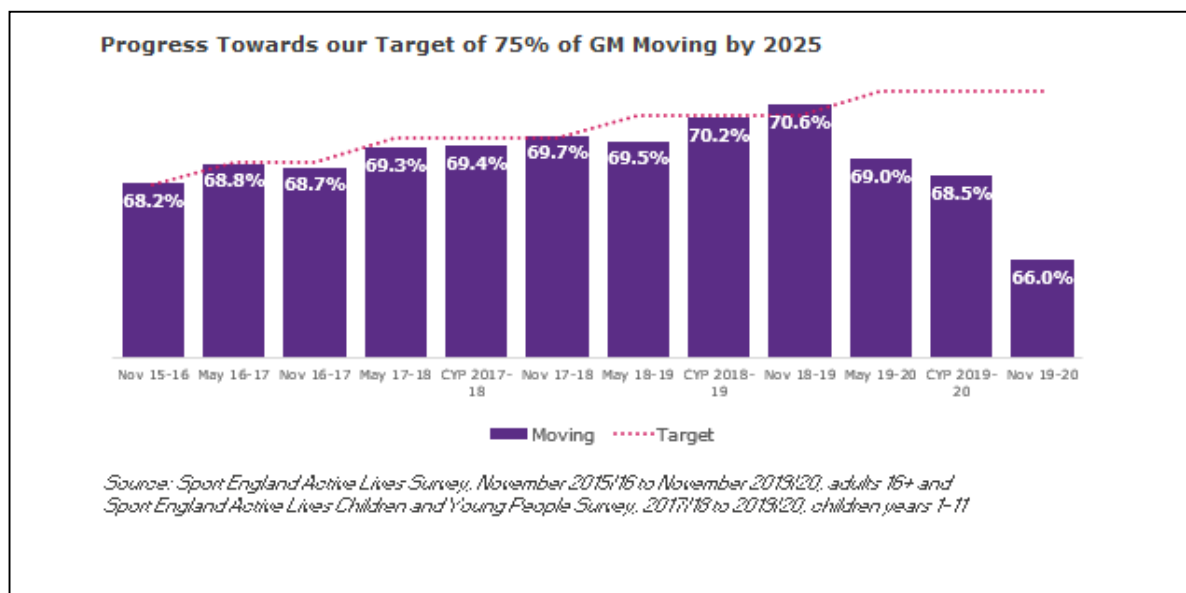
Report of the Management Committee

for the year ended 31st March 2021



1: Progress Towards our Target of 2 million Moving by 2021

- Currently **66%** of the GM population is active a decrease from 68.2% in 2015-16. The additional local lockdowns faced by Greater Manchester are a probable cause for the profound change in activity levels seen across the region in the past 12 months with moving rates falling 4.9%, this is the fourth highest decrease in physical activity rates nationally.



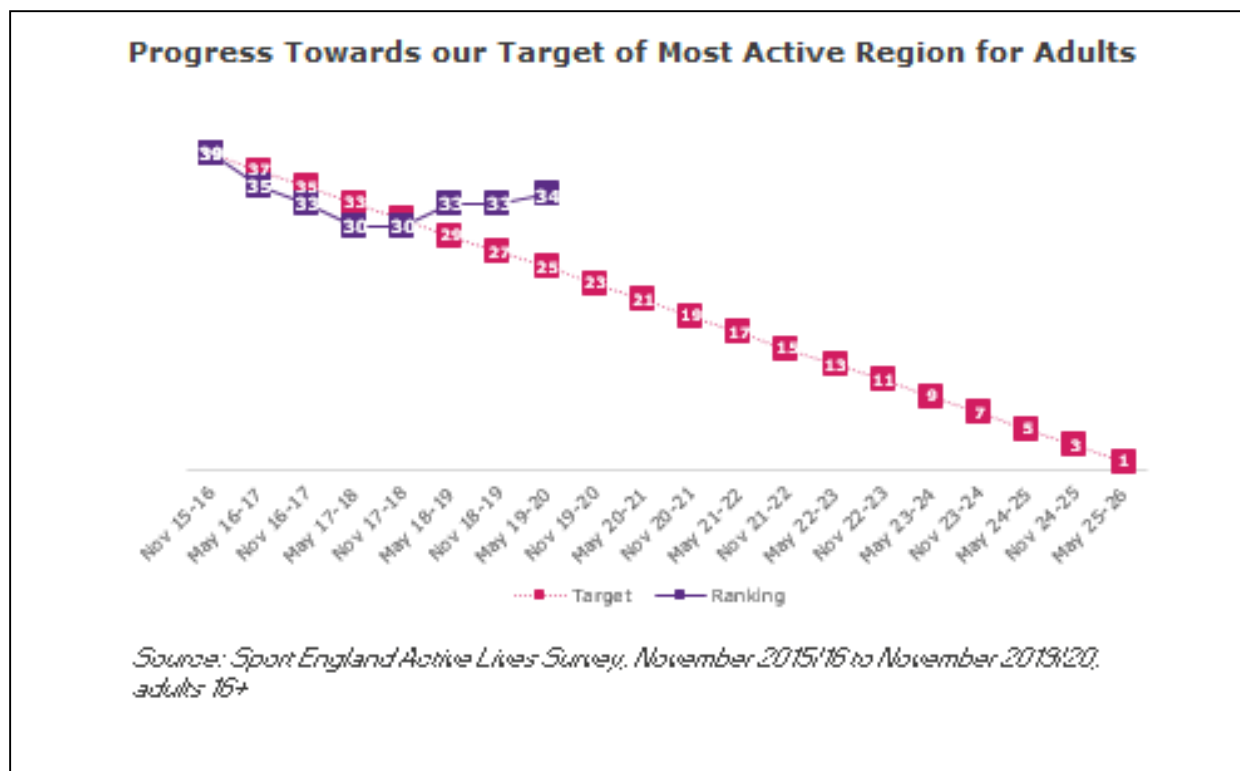
Graph 2: Progress Towards our Target of 75% of GM Moving by 2025

- In 2015 GM was the 39th most active region (out of 43). In the last 6 years we have improved to **34th (out of 45)** most active region (**adults**) (Graph 3)

Greater Manchester Sports Partnership

Report of the Management Committee

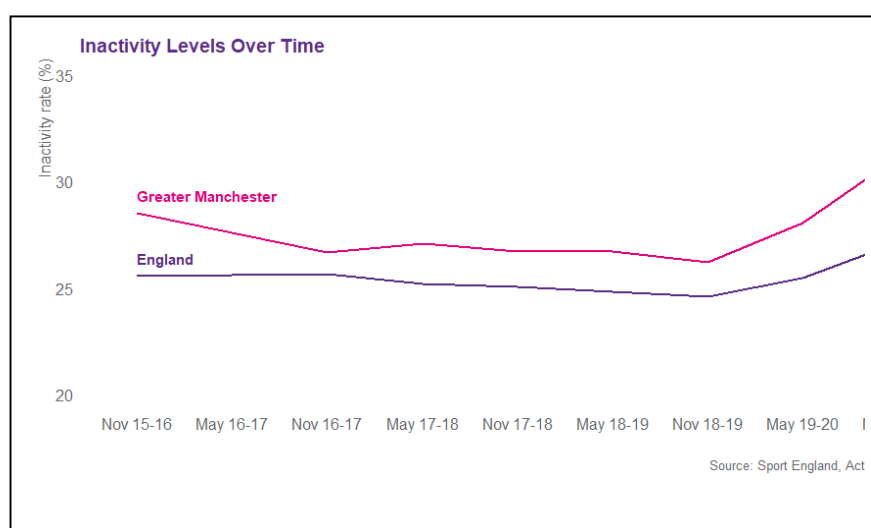
for the year ended 31st March 2021



Graph 3: Progress Towards our Target of Most Active Region

Covid Impact:

- Pre Covid, Greater Manchester was reducing the inactivity rate at 2.5x the national rate. As a result of Covid and the subsequent lockdowns, the inactivity rate across Greater Manchester has increased at almost twice the national rate

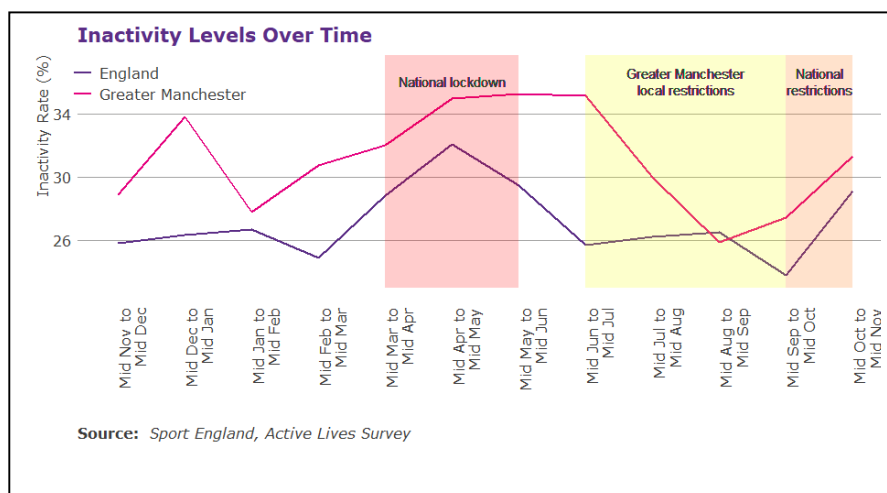


Greater Manchester Sports Partnership

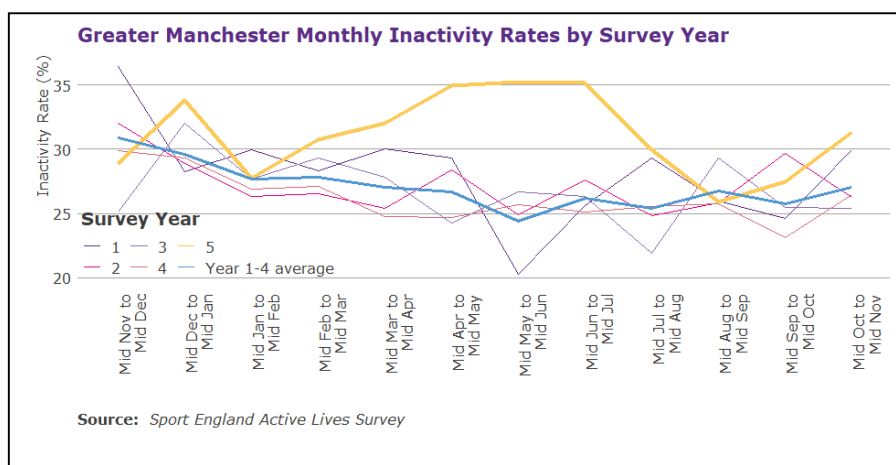
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- Inactivity levels across Greater Manchester unsurprisingly increased during the national lockdowns, but surprisingly when compared to the national data, the level of inactivity was sustained even after some of the national lockdown restrictions eased, only falling once we began to move into more local lockdown scenarios.



- During the years pre Covid, the summer months would see an increase in activity levels, but as graph 3 clearly shows, during the last 12 months, the level of inactivity was increased and sustained creating a significant divergence from the norm.



Key Successes

In 2020-21, GreaterSport continued to deliver on the 12 priorities within our strategy. Covid-19 impacted on the ability to progress at the rates seen in previous years with partners, communities

Greater Manchester Sports Partnership

Report of the Management Committee

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and residents impacted significantly by the local and national lockdowns. However, there was progress made as we all adapted our delivery methods and continued to convene, facilitate and support wider system conversations. All developments made were reported in reports to our Board and shared via our communications team.

Our activities are wide ranging from policy and strategic influence, communications, learning and development, programme development and delivery, research, insight and evaluation. In 2020-21 we adapted and transform our work to respond to the changing world around us. Our areas of particular focus were:

- Translate into Action
- Digital impact
- Great company to work for and with
- Closing the gap: Equality in activity

All of this provides leadership, support and activity to enable culture change, system change and behaviour change and enable active lives.

Some specific highlights included:

- Responding to the Covid-19 local and national lockdowns by shifting the key functions of the organisation to a digital format and enabling the conditions for the organisation to shift to a remote working environment.
- Our strategic influencing and advocacy secured even greater political and senior leadership commitment to the physical activity agenda and helped to shape and influence GM strategy and priorities, and inform the direction of travel nationally.
- GM Moving In Action strategy engagement - 800+ participated in workshops and 2000+ in other spaces on and offline to include 400 views of the video on strategy refresh plus social media, blogs, online survey
- Reshaping the Children and Young People (CYP) function within the organisation to support the development and demands of CYP activity space across GM.
- Delivery of system leadership workshops across GM to 166 participants from 72 organisations.

Specific work strand successes can be seen below:

Moving Forces:

- Maintained level of session attendances (more than 1000) and increased number of participation hours (up to more than 1500 from more than 1000 in previous year) despite Covid restrictions. This included more than 700 sessions and more than 1000 participation hours from the new digital offer.
- Feedback on Moving Forces during lockdown from veterans and partners:
 - o 'It's like, when you do the exercises online, it's like being part of a team and you get the encouragement from the instructor and you know, without it, on lockdown, you'd be lost.'
 - o 'When you tell people about it, I think they think it's too good to be true.'
- Moving Forces Connect - pilot delivered in Dec '20 and Jan '21, aiming to improve participants' understanding of the relationship between mental wellbeing and physical activity.

Greater Manchester Sports Partnership

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Active Ageing:

- Hosted the GM Active Ageing: Evaluation workshop, engaging 87 people to share the learnings from the programme and launch the learning report, pulling out the key headlines and themes which emerged.
- Supported the development of the Keeping Well at Home and the Keeping Well this Winter campaign, to support older people across Greater Manchester during the pandemic; the move from face-to-face interaction towards digital communication disproportionately excludes older people from key health and well-being messages.
- Established an Adult Social Care and Physical Activity group with key partners from the GMHSCP, the University of Manchester and the GM Ageing Hub, to work to integrate physical activity across a number of programmes such as living well at home etc. A pilot has developed in Tameside using evidence-based falls prevention technology, the *Keep On Keep Up* Application, to learn from this approach and scale up across GM.

Active Workplaces

- Moved to a strategic influencing approach to Active Workplaces, working with organisations that can help influence a larger and more diverse audience, embedding the active workplaces culture through their approaches to wellbeing and good employment.
- Developed and grew the relationships with GM Good Employment Charter, The Growth Company, Local Enterprise Partnership and Chamber of Commerce so that they can spread the message of being active at work as part of wider workplace culture and policy change.
- Worked nationally with Active Partnerships Workplace Movement, helping to influence the programme but also how they can offer local support to enhance what is happening in GM.

Children and Young People

- Satellite Club investment scheme (funded by Sport England and the National Lottery) supported the creation of 45 new clubs and supported 886 new participants to engage in activity.
- Began a new opportunity with new partners including Barnardo's, Salford Foyer and GMBOP in a project, funded by the The London Marathon Charitable Trust, to improve the health and wellbeing of young homeless people through access to physical activity and mentoring. The Young People Forward work has currently engaged 40 young people across Manchester, Bury, Salford and Wigan in a variety of projects and activities including yoga, football and walking

Daily Mile:

- GreaterSport made a commitment in 2018 that Greater Manchester will be the first Daily Mile City Region, with a vision of 75% schools regularly taking part by 2021. This year we continued the campaign and Greater Manchester now has 512 primary schools (40.2% of all schools) signed up to The Daily Mile
- Producing an insight led, co-designed toolkit to support the GM Daily Mile ambition.

GM Walking Ambition:

- Co-produced walking resources and hosted them on the GM Walking website to support people to walk more and sustain that behaviour. e.g., supporting walking champions to increase capability and confidence.
- More than 30 step free Go Jauntly routes with communities across GM developed.

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Local Pilot:

- 4th and 5th editions of the Local Pilot Process Evaluation published.
- £1.4 million invested into localities to support the work of the Local Pilot in local neighbourhoods and communities
- Investment of £2.9million secured to continue the work of the Local Pilot and the system wide catalysts until 2025.

Tackling Inequalities Fund:

- Investment of £280,000 into the 10 localities to help to reduce the negative impact of coronavirus and the widening of the inequalities in sport and physical activity.
- 54 voluntary organisations have been invested in to support activities with key audiences in their community.

Workforce:

- GM Moving conference was hosted digitally in response to the Covid-19 pandemic. 287 people attended across a day of workshops.
- Delivery of the GM System Leadership approach across digital platforms. 20 sessions delivered, involving 166 participants from 73 organisations.
- Across the School Games work we have engaged 49 volunteers (aged 16-25 years old) for a total of 632 hours.

GreaterSport Marketing and Communications:

- First digital strategy in place for the organisation to ensure we are maximising the effectiveness of our digital comms channels.
- Marketing plans and influencer strategy in place for all areas of work to ensure continuous marketing involvement and guidance for the team and their programmes.
- We shared inspirational stories from people and organisations across our great city region about how they helped to #KeepGMMoving. We wanted to celebrate the work being done to provide opportunities for our residents to move more, celebrate those who have gone above and beyond and those who have changed their life for the better.

That Counts!

- *That Counts!* is our campaign to help get two million Greater Manchester residents moving by 2021.
- Phase 3 started in September 2020, running a range of engagement tools to reach diverse audiences in localities.
- A summary of performance for phase three are below:
 - o 30% of the population can recall some aspect of the campaign.
 - o The campaign may have been a key tool in tackling/mitigating an even bigger drop in activity levels during the pandemic.

Financial review

At the start of the Covid lockdown period the primary funders (Sport England, GMCA and GMHSCP) confirmed investment up to March 2022. During lockdown period the most significant impact on the

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GreaterSport finances was underspend generated due to less expenditure on travel, meeting rooms and some events most notably the GM Moving Sports Awards and the GM School Games.

This has been a successful year with a number of new funding streams. At the same time, a number of funding streams also ended during the year after successful completion of respective projects.

Income for the year 2020/21 was approximately £2.498M, compared to £3.470M in 2019/20 (28% decrease). The decrease in income was a result some programmes coming to an end and also, a fall in some grant incomes. Sport England was GreaterSport's largest funder, contributing £1.760M this year compared to £2.118M in the 2019/20.

Expenditure for the year 2020/21 was approximately £2.491M, compared to £3.198M in 2019/20 (22% decrease).

The total balance sheet equity was £1.863M in 2020/21, compared to £1.856M in 2019/20. As part of the Boards decision to reduce financial risks and also maximise investment income, the charity invested some of its reserves across the following banks; CAF Bank, Yorkshire Bank, Metro Bank & ShawBrook Bank.

As an organisation, we are in discussions about how best to ensure we get the maximum returns on our investments. We are developing an investment policy to ensure we are clear about how much (and where) we should invest our reserves.

Principal funding sources

GreaterSport has two significant funding agencies Sport England and GM Combined Authority (GMCA). Other funding is dependant of a variety of sources and individual applications and relationships.

Sport England Core funding remained at £511K during the year. GMCA funding remained at £175.6K during the year.

Sport England remain committed to funding Active Partnerships up to 2022 in line with their national strategy (Towards an Active Nation). This contract is performance related and will be reviewed on an annual basis.

Reserves policy

We hold reserves for the following purposes:

- coverage of our operating expenses in the event of a downturn in income and / or unforeseen increases in costs
- to meet the costs of unforeseen liabilities for employment or other legal claims not covered by insurance Trustees have maintained the reserve policy at six months' salary and running costs. Trustees for this reason, have made a provision £498,890 in line with the charity's reserve policy. It is expected that the six months' salary and running costs will be designated beginning next financial year.

Unrestricted, Restricted and Designated Funds

At 31 March 2021, we held unrestricted funds of £851K (2019/20 - £830K). The following is the breakdown of unrestricted reserve held at the end of the year;

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- £498,890 designated towards the six month reserve policy
- £350,551 free reserves after removing £2,029 which is the book value of functional fixed assets. This is earmarked to cover projected deficits on core activities for the next three years.

Restricted funds are those funds that have been received for particular purposes and projects. Total restricted fund balance as at 31st March 2021 was £1.012M (2019/20 £1.026M).

Plans for the future

At board, the trustees have provided clarity round its VOST (Vision, Objectives, Strategies and Tactics)

Vision

To change lives through physical activity and sport and help to make GM the most active region in England

Objective

To be known for exceptional leadership, thinking, governance and evaluation and the valued and trusted partner of our key stakeholders.

Strategy

- Creating an influencing strategy to embed GreaterSport into the eco-system
- Being known as best in class for governance and evaluation
- Creating the conditions for digital transformation for the sector
- Financially sustainable with a more diversified income
- Being famous for granular understanding of GM
- Owning the 'voice' for active lives in GM
- Being seen to lead the debate in thought leadership topics

Tactics

People:

- Valued partner
- Influence thinking across .whole system. and shape active strategies
- Providing leadership to ensure that physical activity contributes to the GM strategic priorities and is aligned and focused locally
- A reputation as a great company to work for and attract the best people to work for and with us

Process:

- Governance leader in the sector
- GM's leading physical activity insight function (B2B & B2C)
- High performing organisation & best in practice
- Create the conditions for digital transformation for the sector

Pounds:

- Financially sustainable with a more diversified income

Place:

- Strong understanding of localities.
- GM acknowledge the value we bring and we are integral to GM strategies
- Focus on addressing inequalities (know our prime audience)
- Focus on areas that make the biggest difference to GM
- Share learnings and expertise nationally

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Promotion:

- Being seen to lead the debate in thought leadership topics in physical activity/sport.
- Be good story teller, share best practice, expert on panels and in media resulting in higher profile and reaching more people/partners/influencers/stakeholders.
- PR shout about and evangelise GM activity and sport story.
- Improve brand awareness and communications.
- Campaigning.

Operationally, GreaterSport will continue to work against its key 12 priorities and action plan as agreed by its funding partner Sport England:

Within the organisation, we have identified four external system wide breakthrough areas that will impact on our work and conversations across GM. These are:

- Tackling Inequalities,
- Mental Wellbeing,
- Families,
- Environmental sustainability

Internally, we have identified the thematic 'foundations' which drive the organisation forwards and ensure that we are 'fit' to deliver on our purpose and vision:

- Financial sustainability
- Stakeholder relationships
- Learning and Development
- Workplace operations
- Organisational culture
- Strategic development

2021-22 Key Areas of Focus

- We will develop a new organisational business plan to ensure that we play our full part in the delivery of the new GM Moving strategy – GM Moving in Action
- We will review and refresh the organisational structure to delivery against the new delivery plan.
- We will continue to work alongside our partners to support our communities to recover from Covid-19, as part of the GM Moving for GM Recovery Plans.
- We will work to secure future co-investment into the work to take us beyond 2022.
- We will continue to respond to and influence national and local strategy, sharing learning and supporting the continued development of leaders across the system.

Structure, governance, and management

GreaterSport is a Company Limited by Guarantee, registered in England and Wales, No. 3258930, registered Charity No. 1059115. It is governed by its Articles of Association. GreaterSport was

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originally constituted in 1996 (as GM Youth Games) and changed its name in 2000 to GM Sports Partnership. The Articles of Association were amended in 2015 to reflect updated Company Objects and also current legislation.

As a Charitable Company, GreaterSport has a Board of Directors who also serve as the Charity Trustees. Trustees/Directors are recruited against a skills matrix that defines areas that the company needs represented, in order to drive the business plan forward for the benefit of GM. The Development Manager (Business Operations) acts as Company Secretary. All Directors/Trustees undergo Induction Training. This is carried out by the CEO and supported by the Development Manager (Business Operations).

There is a comprehensive induction pack which includes Terms of Reference of the Board and Sub Groups; Trustee Job Description; Roles of the Board; Code of Conduct; Levels of Delegated Authority; Declaration of Interests, and, information on GreaterSport structure. Members of the charity guarantee to contribute an amount not exceeding £1 to the assets of the charity in the event of winding up. The total number of such guarantees at 31st March 2021 was 12 (2020:12). The management committee are members of the charity but this entitles them only to voting rights. The management committee have no beneficial interest in the charity. All management committee give their time voluntarily and receive no benefits from the charity. Any expenses reclaimed from the charity are set out in note 12 to the accounts.

There are two sub committees of the main board – Audit and Risk and Nominations and Remunerations. Both committees meet formally twice a year outside of the main board meetings and have decision-making functions based on recommendations brought forwards by the Executive Team. Both committees report directly to the main Board.

The executive functions of the Company are handled by the Executive Team, which consists of Hayley Lever (Chief Executive Officer) and four Strategic Directors. The CEO and Directors have delegated powers for the day-to-day management of GreaterSport. GreaterSport is an independent company (as outlined above) but is part of a wider support network (the Active Partnership Network). The APN give support and guidance to APs as well as brokering relationships across different sport sectors, interested stakeholders and within Government.

Related parties and relationships with other organisations

GreaterSport is a Company Limited by Guarantee and a Registered Charity. It has no subsidiary undertakings. It works closely with a number of organisations and charities to further its charitable objects. These include National Governing Bodies of Sport, Active Partnership Network, GM combined Authority, GM Local Authorities, Health & Social Care Partnership, Sport England and other local sporting bodies.

Remuneration policy for key management personnel

GreaterSport has a Pay Policy Statement which sets out GreaterSport's approach to setting the pay of its employees by identifying the method by which all salaries of employees is determined and who is responsible for ensuring the policy is adhered to.

The policy sets out the organisation context for pay including stating that GreaterSport uses the nationally negotiated Local Government Public Sector pay spine as the basis for its rates of pay. The salary structure is in line with pay bands and identifies Pay Grades and Scale Points that each type of role falls between. The pay of the Senior Management Team is further determined and reviewed by the GreaterSport Board Nominations & Remuneration Sub-committee.

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Risk Management

The GreaterSport Board of Trustees has the overall responsibility to ensure that sound and effective risk management and internal control systems are maintained and reviewed for effectiveness. GreaterSport has created an Audit & Risk Sub-committee which supports the board and has delegated authority to agree (or, where appropriate, make recommendations) the following:

- a. Oversee and advise the Board on current risk exposures of the company and future risk strategy.
- b. Advise the board on the company's overall risk appetite, tolerance and strategy, taking account of the financial environment.
- c. Keep under review the company's overall risk assessment processes that inform the board's decision making.
- d. Set a standard for the accurate and timely monitoring of risk types of critical importance.
- e. Review the company's capability to identify and manage new risk types.
- f. Keep under review the effectiveness of the company's internal financial controls and risk management systems.
- g. Annually review the organisations risk management and internal control systems to ensure effectiveness and that they meet the aims for which they were established.
- h. Review proposed write-offs of aged debtors in excess of £1,000 with decision recommendations to the full board.
- i. Review the company's procedure for detecting fraud.
- j. Review the company's procedure for the prevention of bribery.

The Audit & Risk Sub-committee will then report to the Board after due review of the effectiveness of the Groups risk management and internal control systems. The Board considers the work and findings of the sub-committee in forming its own view on the effectiveness of the systems. The Executive Team together with the Development Manager (Business Operations) are responsible for designing and implementing risk management and internal control systems to manage risks with the whole team. The GreaterSport Risk Management Plan draws on guidance information from the Charity Commission, and is divided into the following risk areas based on GreaterSport's VOST plan:

- People
- Process
- Pounds
- Place
- Promotion

Under the above themes potential risks to the organisation are identified and assessed against the impact and likelihood (gross risk). Each risk then has identified control measures resulting in a net risk score. A clear line of responsibility for each risk is identified together with any actions required. The Company is insured through Howdens (Insurance Broker) and the policies cover the business risks of the company.

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Fund Raising

In the past, the Charity has used the GreaterSport Awards as the event where there is a fundraising element. Due to the Covid pandemic, there was no GreaterSport Awards evening held and therefore across the financial year there was no fund raising undertaken by the Charity.

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Report of the Management Committee

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Statement of responsibilities of the management committee

The management committee (who are also directors of GM Sports Partnership for the purposes of company law) are responsible for preparing the management committee's annual report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company law requires the management committee to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charitable company and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that period. In preparing these financial statements, the management committee are required to:

- Select suitable accounting policies and then apply them consistently
- Observe the methods and principles in the Charities SORP
- Make judgements and estimates that are reasonable and prudent
- State whether applicable UK Accounting Standards and statements of recommended practice have been followed, subject to any material departures disclosed and explained in the financial statements
- Prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation

The management committee are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charitable company and enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

In so far as the management committee are aware:

- There is no relevant audit information of which the charitable company's auditors are unaware
- The management committee have taken all steps that they ought to have taken to make themselves aware of any relevant audit information and to establish that the auditors are aware of that information

The management committee are responsible for the maintenance and integrity of the corporate and financial information included on the charitable company's website. Legislation in the United Kingdom governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

Greater Manchester Sports Partnership

Report of the Management Committee

for the year ended 31st March 2021

Auditors

Slade & Cooper Ltd were re-appointed as the charitable company's auditors during the year and have expressed their willingness to continue in that capacity.

This report has been prepared in accordance with the provisions applicable to companies subject to the small companies' regime of the Companies Act 2006.

The management committee's annual report has been approved by the management committee on 23rd September 2021 and signed on their behalf by

Mike Perls

Chair

Independent auditors' report
to the members of
Greater Manchester Sports Partnership
for the year ended 31st March 2021

Opinion

We have audited the financial statements of Greater Manchester Sports Partnership (the 'charitable company') for the year ended 31 March 2021, which comprise the Statement of Financial Activities (including the income and expenditure account), the Balance Sheet, the Statement of Cash Flows and the related notes. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102 The Financial Reporting Standard applicable in the UK and Republic of Ireland (United Kingdom Generally Accepted Accounting Practice).

In our opinion the financial statements:

- give a true and fair view of the state of the charitable company's affairs as at 31 March 2021, and of its incoming resources and application of resources, including its income and expenditure, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Companies Act 2006.

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the Auditor's responsibilities for the audit of the financial statements section of our report. We are independent of the charitable company in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Conclusions relating to going concern

In auditing the financial statements, we have concluded that the trustees' use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the charitable company's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the trustees with respect to going concern are described in the relevant sections of this report.

Other information

The trustees are responsible for the other information. The other information comprises the information included in the trustees' annual report, other than the financial statements and our auditor's report thereon. Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.

Independent auditors' report
to the members of
Greater Manchester Sports Partnership
for the year ended 31st March 2021

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether there is a material misstatement in the financial statements or a material misstatement of the other information. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

Opinions on other matters prescribed by the Companies Act 2006

In our opinion, based on the work undertaken in the course of the audit:

- the information given in the trustees' report (incorporating the directors' report) for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- the trustees' report has been prepared in accordance with applicable legal requirements.

Matters on which we are required to report by exception

In the light of our knowledge and understanding of the charitable company and its environment obtained in the course of the audit, we have not identified material misstatements in the trustees' report.

We have nothing to report in respect of the following matters in relation to which the Companies Act 2006 requires us to report to you if, in our opinion:

- adequate accounting records have not been kept, or returns adequate for our audit have not been received from branches not visited by us; or
- the financial statements are not in agreement with the accounting records and returns; or
- certain disclosures of trustees' remuneration specified by law are not made; or
- we have not received all the information and explanations we require for our audit; or
- the trustees were not entitled to prepare the financial statements in accordance with the small companies' regime and take advantage of the small companies' exemptions in preparing the Trustees' Annual Report and from the requirement to prepare a strategic report.

Responsibilities of trustees

As explained more fully in the trustees' responsibilities statement set out on page 19, the trustees (who are also the directors of the charitable company for the purposes of company law) are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the trustees are responsible for assessing the charitable company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and

Independent auditors' report
to the members of
Greater Manchester Sports Partnership
for the year ended 31st March 2021

using the going concern basis of accounting unless the trustees either intend to liquidate the charitable company or to cease operations, or have no realistic alternative but to do so.

Auditor's responsibilities for the audit of the financial statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

Irregularities, including fraud, are instances of non-compliance with laws and regulations. We design procedures in line with our responsibilities, outlined above, to detect material misstatements in respect of irregularities, including fraud. The specific procedures for this engagement and the extent to which these are capable of detecting irregularities, including fraud is detailed below:

- enquiry of management and those charged with governance around actual and potential litigation and claims.
- enquiry of the charity's staff, management and those charged with governance to identify any instances of non-compliance with laws and regulations.
- reviewing minutes of meetings of those charged with governance.
- reviewing financial statement disclosures and testing to supporting documentation to assess compliance with applicable laws and regulations.
- auditing the risk of management override of controls, including through testing journal entries and other adjustments for appropriateness, and evaluating the business rationale of significant transactions outside the normal course of business.

Because of the inherent limitations of an audit, there is a risk that we will not detect all irregularities, including those leading to a material misstatement in the financial statements or non-compliance with regulation. This risk increases the more that compliance with a law or regulation is removed from the events and transactions reflected in the financial statements, as we will be less likely to become aware of instances of non-compliance. The risk is also greater regarding irregularities occurring due to fraud rather than error, as fraud involves intentional concealment, forgery, collusion, omission or misrepresentation.

A further description of our responsibilities is available on the Financial Reporting Council's website at: <https://www.frc.org.uk/Our-Work/Audit/Audit-and-assurance/Standards-and-guidance/Standards-and-guidance-for-auditors/Auditors-responsibilities-for-audit/Description-of-auditors-responsibilities-for-audit.aspx>. This description forms part of our auditor's report.

Use of our report

This report is made solely to the charitable company's members, as a body, in accordance with Chapter 3 of Part 16 of the Companies Act 2006. Our audit work has been undertaken so that we might state to the charitable company's members those matters we are required to state to them in an auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume

Independent auditors' report
to the members of
Greater Manchester Sports Partnership
for the year ended 31st March 2021

responsibility to anyone other than the charitable company and the charitable company's members as a body, for our audit work, for this report, or for the opinions we have formed.

Catherine Hall FCCA DChA
Senior Statutory Auditor
for and on behalf of
Slade & Cooper Limited
Statutory Auditors
Beehive Mill
Jersey Street
Manchester
M4 6JG

Date: 28/01/2022

Greater Manchester Sports Partnership
Statement of Financial Activities
(including Income and Expenditure account)
for the year ended 31 March 2021

	Note	Unrestricted funds £	Restricted funds £	Total funds 2021 £	Total funds 2020 £
Income from:					
Donations and legacies	3	512,141	-	512,141	511,641
Charitable activities: Sport and physical activity development	4	175,600	1,787,318	1,962,918	2,887,329
Other trading activities	5	12,680	-	12,680	63,373
Investments	6	10,694	-	10,694	7,661
Total income		711,115	1,787,318	2,498,433	3,470,004
Expenditure on:					
Charitable activities: Sport and physical activity development	7	679,826	1,811,270	2,491,096	3,197,706
Total expenditure		679,826	1,811,270	2,491,096	3,197,706
Net income / (expenditure) for the year	9	31,289	(23,952)	7,337	272,298
Transfer between funds		(9,878)	9,878	-	-
Net movement in funds for the year		21,411	(14,074)	7,337	272,298
Reconciliation of funds					
Total funds brought forward		830,059	1,026,266	1,856,325	1,584,027
Total funds carried forward		851,470	1,012,192	1,863,662	1,856,325

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

Greater Manchester Sports Partnership
Company number 3258930

Balance sheet as at 31 March 2021

	Note	2021	2020
		£	£
Fixed assets			
Tangible assets	16	2,029	4,057
Total fixed assets		2,029	4,057
Current assets			
Debtors	17	38,203	127,034
Current asset investments	18	728,482	718,209
Cash at bank and in hand	19	1,321,659	1,219,299
Total current assets		2,088,344	2,064,542
Liabilities			
Creditors: amounts falling due in less than one year	20	(226,711)	(212,274)
Net current assets		1,861,633	1,852,268
Total assets less current liabilities		1,863,662	1,856,325
Net assets		1,863,662	1,856,325
The funds of the charity:			
Restricted income funds	22	1,012,192	1,026,266
Unrestricted income funds	23	851,470	830,059
Total charity funds		1,863,662	1,856,325

These accounts are prepared in accordance with the special provisions of part 15 of the Companies Act 2006 relating to small companies and constitute the annual accounts required by the Companies Act 2006 and are for circulation to members of the company.

The notes on pages 28 to 50 form part of these accounts.

Approved by the trustees on 23/09/2021 and signed on their behalf by:

.....
Mike Perls (Chair)

.....
Richard Roe (Trustee)

Greater Manchester Sports Partnership

Statement of Cash Flows
for the year ending 31 March 2021

	Note	2021 £	2020 £
Cash provided by / (used in) operating activities	25	101,939	(68,039)
<i>Cash flows from investing activities:</i>			
Dividends, interest, and rents from investments		10,694	7,661
Cash provided by / (used in) investing activities		10,694	7,661
Increase/(decrease) in cash and cash equivalents in the year		112,633	(60,378)
Cash and cash equivalents at the beginning of the year		1,937,508	1,997,886
Cash and cash equivalents at the end of the year		2,050,141	1,937,508
Represented on the balance sheet as:			
Current asset investments		728,482	718,209
Cash at bank and in hand		1,321,659	1,219,299
		2,050,141	1,937,508

Greater Manchester Sports Partnership

Notes to the accounts for the year ended 31 March 2021

1 Accounting policies

The principal accounting policies adopted, judgments and key sources of estimation uncertainty in the preparation of the financial statements are as follows:

a Basis of preparation

The financial statements have been prepared 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), second edition - October 2019 (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006 and UK Generally Accepted Accounting Practice.

Greater Manchester Sports Partnership meets the definition of a public benefit entity under FRS102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy note.

b Preparation of the accounts on a going concern basis

The trustees consider that there are no material uncertainties about the charitable company's ability to continue as a going concern.

The trustees have made no key judgments which have a significant effect on the accounts.

The trustees do not consider that there are any sources of estimation uncertainty at the reporting date that have a significant risk of causing a material adjustment to the carrying amount of assets and liabilities within the next reporting period.

c Income

Income is recognised when the charity has entitlement to the funds, any performance conditions attached to the item(s) of income have been met, it is probable that the income will be received and the amount can be measured reliably.

Income from government and other grants, whether 'capital' grants or 'revenue' grants, is recognised when the charity has entitlement to the funds, any performance conditions attached to the grants have been met, it is probable that the income will be received and the amount can be measured reliably and is not deferred.

Income received in advance of a provision of a specified service is deferred until the criteria for income recognition are met.

Greater Manchester Sports Partnership

Notes to the accounts for the year ended 31 March 2021 (continued)

d Donated services and facilities

Donated professional services and donated facilities are recognised as income when the charity has control over the item, any conditions associated with the donated item have been met, the receipt of economic benefit from the use by the charity of the item is probable and that economic benefit can be measured reliably. In accordance with the Charities SORP (FRS 102), general volunteer time is not recognised; refer to the trustees' annual report for more information about their contribution.

On receipt, donated professional services and donated facilities are recognised on the basis of the value of the gift to the charity which is the amount the charity would have been willing to pay to obtain services or facilities of equivalent economic benefit on the open market; a corresponding amount is then recognised in expenditure in the period of receipt.

e Interest receivable

Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the charity; this is normally upon notification of the interest paid or payable by the Bank.

f Fund accounting

Unrestricted funds are available to spend on activities that further any of the purposes of charity.

Designated funds are unrestricted funds of the charity which the trustees have decided at their discretion to set aside to use for a specific purpose.

Restricted funds are donations which the donor has specified are to be solely used for particular areas of the charity's work or for specific projects being undertaken by the charity.

g Expenditure and irrecoverable VAT

Expenditure is recognised once there is a legal or constructive obligation to make a payment to a third party, it is probable that settlement will be required and the amount of the obligation can be measured reliably. Expenditure is classified under the following activity headings:

- Expenditure on charitable activities includes the costs of delivering projects and courses undertaken to further the purposes of the charity and their associated support costs.
- Other expenditure represents those items not falling into any other heading.

Irrecoverable VAT is charged as a cost against the activity for which the expenditure was incurred.

Greater Manchester Sports Partnership

Notes to the accounts for the year ended 31 March 2021 (continued)

h Allocation of support costs

Support costs are those functions that assist the work of the charity but do not directly undertake charitable activities. Support costs include back office costs, finance, personnel, payroll and governance costs which support the charity's programmes and activities. These costs have been allocated between cost of raising funds and expenditure on charitable activities. The bases on which support costs have been allocated are set out in note 8.

i Operating leases

Operating leases are leases in which the title to the assets, and the risks and rewards of ownership, remain with the lessor. Rental charges are charged on a straight line basis over the term of the lease.

j Tangible fixed assets

Individual fixed assets costing £1,500 or more are capitalised at cost and are depreciated over their estimated useful economic lives on a straight line basis as follows:

Equipment	25%
-----------	-----

k Debtors

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

l Current asset investments

Current asset investments include cash investments with a maturity of greater than three months from the date of acquisition or opening of the deposit or similar account.

m Cash at bank and in hand

Cash at bank and cash 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.

n Creditors and provisions

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

Greater Manchester Sports Partnership

Notes to the accounts for the year ended 31 March 2021 (continued)

o Financial instruments

The charity 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.

p Pensions

The charitable company is an admitted body of the Greater Manchester Pension Fund.

The Greater Manchester Pension Fund (GMPF) is a multi-employer defined benefit scheme administered for the benefit of Local Authorities and other bodies and is managed in accordance with the Local Government Pension Scheme Regulations 1997 (as amended). Past and present employees are covered by the provisions of the Greater Manchester Pension Scheme.

The GMPF is a Career Average pension scheme and benefits are not dependent on investment performance. Employees who join the Fund build up a pension pot which is revalued each year in line with Consumer Price Index (CPI). If a member has GMPF membership before 1st April 2014 they will have accrued benefits based on membership and final pay in accordance with the previous Final Salary pension scheme.

The trustees are unable to confirm the charity's share of the underlying assets and liabilities of the Greater Manchester Pension Scheme as there is insufficient information available and therefore the Scheme is accounted for as a defined contribution scheme. The Greater Manchester Pension Scheme provides that in the event that a single employer has individuals contributing to the scheme then any remaining liability for benefits payable under the scheme falls on that employer. Since the main participating employers are statutory bodies, the trustees consider it highly improbable that such a liability will ever fall to the charity.

The employer's contributions made to the scheme in 2021 were £276,634 (2020: £261,314) with an employer's contribution rate of 24.7% of pensionable pay. Employees' contribution rates are 5.8%, 6.5%, 6.8% or 8.5% depending on pensionable pay.

The agreed employer contribution rates are as follows:

2019/20	24.4%
2020/21	24.7%
2021/22	25.1%
2022/23	25.4%

The pension cost is assessed every three years in accordance with the advice of an independent qualified actuary. The latest actuarial valuation of the scheme was at 31 March 2019.

Key elements in the valuation of the fund at 31 March 2019 were as follows:

	£m
Past service liabilities	23,314
Assets	23,884
Surplus/(deficit)	529
Funding level	102%

Greater Manchester Sports Partnership

Notes to the accounts for the year ended 31 March 2021 (continued)

2 Legal status of the charity

The charity is a company limited by guarantee registered in England and Wales and has no share capital. In the event of the charity being wound up, the liability in respect of the guarantee is limited to £1 per member of the charity. The registered office address is disclosed on page 1.

3 Income from donations and legacies

Current reporting period	Unrestricted £	Restricted £	Total 2021 £
Core grant - Sport England	511,641	-	511,641
Moving Forces	500	-	500
Total	512,141	-	512,141
Previous reporting period	Unrestricted £	Restricted £	Total 2020 £
Core grant - Sport England	511,641	-	511,641
Total	511,641	-	511,641

Greater Manchester Sports Partnership

Notes to the accounts for the year ended 31 March 2021 (continued)

4 Income from charitable activities

Current reporting period	Unrestricted £	Restricted £	Total 2021 £
Sport & physical activity development			
Greater Manchester Combined Authority	175,600	-	175,600
Violence Reduction Unit	-	24,000	24,000
Interim strategic manager	-	25,000	25,000
LDP capacity	-	6,300	6,300
Sport England			
Club Link Maker	-	97,754	97,754
CMOF Vets	-	51,250	51,250
Daily Mile	-	53,039	53,039
DfE - Volunteering	-	8,000	8,000
Satellite Club	-	226,103	226,103
LDP capacity	-	270,941	270,941
GM Active Ageing	-	50,000	50,000
Interim strategic manager	-	50,000	50,000
Tackling Inequalities	-	280,000	280,000
Workforce	-	45,000	45,000
CYP Core	-	116,958	116,958
Active Partnerships	-	34,447	34,447
NHS Oldham CCG	-	448,526	448,526
Total	175,600	1,787,318	1,962,918

Greater Manchester Sports Partnership

Notes to the accounts for the year ended 31 March 2021 (continued)

Previous reporting period	<i>Unrestricted</i> £	<i>Restricted</i> £	<i>Total 2020</i> £
Sport & physical activity development			
<i>Greater Manchester Combined Authority</i>	175,600	-	175,600
<i>Sport England</i>			
<i>Club Link Maker</i>	-	94,508	94,508
<i>CMOF Vets</i>	-	108,500	108,500
<i>GM School Games</i>	-	90,000	90,000
<i>Primary School Sport</i>	-	92,799	92,799
<i>Daily Mile</i>	-	143,594	143,594
<i>DfE - Volunteering</i>	-	14,600	14,600
<i>Satellite Club</i>	-	189,000	189,000
<i>LDP capacity</i>	-	268,425	268,425
<i>GM Active Ageing</i>	-	410,528	410,528
<i>Interim strategic manager</i>	-	50,000	50,000
<i>Active Lives Survey</i>	-	17,700	17,700
<i>Workforce</i>	-	45,000	45,000
<i>School Facilities</i>	-	81,328	81,328
<i>Armed Forces Covenant Fund</i>	-	33,250	33,250
<i>The Royal Foundation</i>	-	35,000	35,000
<i>Get Out Get Active</i>	-	49,930	49,930
<i>Lawn Tennis Association</i>	(1,035)	-	(1,035)
<i>Manchester City Council</i>	-	25,000	25,000
<i>NHS Oldham CCG</i>	-	956,163	956,163
<i>Courses</i>	7,439	-	7,439
Total	182,004	2,705,325	2,887,329

Greater Manchester Sports Partnership

Notes to the accounts for the year ended 31 March 2021 (continued)

5 Income from other trading activities

	2021 £	2020 £
Sponsorship	2,000	9,500
Events	-	14,511
Rental income	-	1,500
Other	10,680	37,862
	12,680	63,373

All income from other trading activities is unrestricted.

6 Investment income

Current reporting period

	Unrestricted £	Restricted £	2021 £
Income from bank deposits	10,694	-	10,694
	10,694	-	10,694

Previous reporting period

	Unrestricted £	Restricted £	2020 £
Income from bank deposits	7,661	-	7,661
	7,661	-	7,661

Greater Manchester Sports Partnership

Notes to the accounts for the year ended 31 March 2021 (continued)

7 Analysis of expenditure on charitable activities

Current reporting period	Sport & physical activity development £	Total 2021 £	Total 2020 £
Staff salaries & travel	1,094,940	1,094,940	1,088,708
Training & recruitment	11,983	11,983	21,569
Office expenses	38,188	38,188	31,175
Miscellaneous	217	217	7,643
Professional fees	46,452	46,452	65,765
Hire of facilities	1,294	1,294	13,353
Health & safety	-	-	1,825
Club development, competitions & coaches	-	-	13,114
Sports programmes	664,555	664,555	917,628
Insurance	6,360	6,360	8,010
Events	1,380	1,380	21,067
Advertising & promotion	112,015	112,015	416,957
Governance costs (see note 8)	10,878	10,878	8,653
Support costs (see note 8)	502,834	502,834	582,239
	2,491,096	2,491,096	3,197,706

All prior year expenditure was on Sport & physical activity development.

	2021 £	2020 £
Restricted expenditure	1,811,270	2,451,908
Unrestricted expenditure	679,826	745,798
	2,491,096	3,197,706

Greater Manchester Sports Partnership

Notes to the accounts for the year ended 31 March 2021 (continued)

8 Analysis of governance and support costs

Current reporting period	Basis of apportionment	Support £	Governance £	Total 2021 £
Staff salaries & travel	Time spent	427,031	-	427,031
Training & recruitment	Time spent	14,754	-	14,754
Office rent	Fixed charge	12,460	-	12,460
Office expenses	Fixed charge	-	-	-
Miscellaneous	Fixed charge	2,031	-	2,031
Depreciation	Fixed charge	2,028	-	2,028
Professional fees	Fixed charge	22,264	-	22,264
Club development, competitions & coaches	Fixed charge	100	-	100
Sports programmes	Fixed charge	752	-	752
Insurance	Fixed charge	9,885	-	9,885
Events	Fixed charge	1,163	-	1,163
Advertising & promotion	Fixed charge	10,366	-	10,366
Board expenses	Governance	-	198	198
Audit & accountancy fees	Governance	-	10,680	10,680
		502,834	10,878	513,712

Previous reporting period	Basis of apportionment	Support £	Governance £	Total 2020 £
Staff salaries & travel	Time spent	398,703	-	398,703
Training & recruitment	Time spent	13,929	-	13,929
Office rent	Fixed charge	20,686	-	20,686
Office expenses	Fixed charge	22,214	-	22,214
Miscellaneous	Fixed charge	4,219	-	4,219
Depreciation	Fixed charge	2,362	-	2,362
Professional fees	Fixed charge	25,032	-	25,032
Club development, competitions & coaches	Fixed charge	661	-	661
Sports programmes	Fixed charge	33,560	-	33,560
Hire of facilities	Fixed charge	19,141	-	19,141
Insurance	Fixed charge	9,819	-	9,819
Events	Fixed charge	523	-	523
Advertising & promotion	Fixed charge	31,390	-	31,390
Board expenses	Governance	-	1,513	1,513
Audit & accountancy fees	Governance	-	7,140	7,140
		582,239	8,653	590,892

Greater Manchester Sports Partnership

Notes to the accounts for the year ended 31 March 2021 (continued)

9 Net income / (expenditure) for the year

This is stated after charging/(crediting):	2021 £	2020 £
Depreciation	2,028	2,362
Auditor's remuneration - audit fees	4,800	4,800
Auditor's remuneration - accountancy fees	2,500	2,500
Auditor's remuneration - other	120	120

10 Staff costs

Staff costs during the year were as follows:

	2021 £	2020 £
Salaries & travel	1,079,962	1,080,457
Social security costs	112,452	109,708
Pension costs	276,634	261,314
Other costs included in staff costs	6,863	6,906
Holiday pay accrual	42,518	29,026
Redundancy and termination costs	3,542	-
	1,521,971	1,487,411
Allocated as follows:		
Charitable activities	1,094,940	1,088,708
Support costs	427,031	398,703
	1,521,971	1,487,411

The number of employees whose total employee benefits (excluding employer pension costs) amounted to over £60,000 in the year were as follows:

	2021	2020
£60,000 - £70,000	-	1
£70,001 - £80,000	-	1
£80,001 - £90,000	-	-
£90,001 - £100,000	1	-

Greater Manchester Sports Partnership

Notes to the accounts for the year ended 31 March 2021 (continued)

Staff costs continued

The average number of staff employed during the period was 34.7 (2020: 40).

The average full time equivalent number of staff employed during the period was 33.3 (2020: 35.1).

The key management personnel of the charity comprise the trustees, the CEO & Exec Lead GM Moving, Strategic Director GM Moving, Strategic Director (GM Walking and Operations), Strategic Director (People and Operations), Strategic Director (Local Pilot and Operations) & Finance Director.

The total employee benefits of the key management personnel of the charity were £450,065 (2020: £250,111).

11 Trustee remuneration and expenses, and related party transactions

The following members of the management committee or persons connected with them received remuneration or reimbursed expenses during the year (2020: One).

No members of the management committee received travel and subsistence expenses during the year (2020: £nil).

Aggregate donations from related parties were £Nil (2020: £7,500).

There are no donations from related parties which are outside the normal course of business and no restricted donations from related parties.

Rob Young Consulting Ltd.

After a competitive bidding process and a selection process that involved Sport England, two consultants were appointed to lead on the GM Commissioning Pilot. One of these consultants was Rob Young, a trustee of this charity.

Rob Young consulting Ltd. provided services totalling £4,473 (ex VAT) during the year (2020: £13,940). The amount of £Nil (2020: £Nil) (gross) was outstanding at the year end.

Mills & Reeve LLP

were selected after a competitive bidding process to provide legal advice to the Charity. One trustee who resigned in 2019/20 (Carol Couse) is a partner in the firm. The cost of services provided during the previous year was (2020: £12,127) and the amount of (2020: £14,553) (gross) was outstanding at the year end.

Legal authority for payments to trustees is held within the articles of association of the charitable company.

No trustee or other person related to the charity had any personal interest in any contract or transaction entered into by the charity, including guarantees, during the year (2020: nil).

Greater Manchester Sports Partnership

Notes to the accounts for the year ended 31 March 2021 (continued)

12 Government grants

The government grants recognised in the accounts were as follows:

	2021 £	2020 £
Sport England - core	511,641	511,641
Sport England		
Club Link Maker	97,754	94,508
CMOF Vets	51,250	108,500
GM School Games	-	90,000
Primary School Sport	-	92,799
Daily Mile	53,039	143,594
DfE - Volunteering	8,000	14,600
Satellite Club	226,103	189,000
LDP capacity	270,941	268,425
GM Active Ageing	50,000	410,528
Interim strategic manager	50,000	50,000
Active Lives Survey	280,000	17,700
Workforce	45,000	45,000
Tackling Inequalities	116,958	-
School facilities	-	81,328
Manchester City Council	-	25,000
Greater Manchester Combined Authority	175,600	175,600
NHS Oldham CCG	448,526	956,163
	2,384,812	3,274,386

Any unfulfilled conditions and contingencies attaching to the grants are detailed in note 22

13 Corporation tax

The charity is exempt from tax on income and gains falling within Chapter 3 of Part 11 of the Corporation Tax Act 2010 or Section 256 of the Taxation of Chargeable Gains Act 1992 to the extent that these are applied to its charitable objects. No tax charges have arisen in the charity.

Greater Manchester Sports Partnership

Notes to the accounts for the year ended 31 March 2021 (continued)

14 Analysis of income and expenditure by funding sector

Annual accounts:					2021 £
Income:					2,498,433
Expenditure including depreciation excluding interest and tax:					2,491,096
	Sport England £	Local Authority £	Other public sector income £	Non-public income £	Total £
Revenue grants	1,762,524	230,900	482,223	500	2,476,147
Capital grants	-	-	-	-	-
Membership income	-	-	-	-	-
Sponsorship income	-	-	-	2,000	2,000
Other income	-	-	-	20,286	20,286
Total income	1,762,524	230,900	482,223	22,786	2,498,433
Overheads support costs	511,641	175,600	-	-	687,241
Active Ageing	59,444	-	-	-	59,444
Local delivery pilot	319,886	-	-	-	319,886
Open school facilities	55,460	-	-	-	55,460
Clubs	77,196	-	-	-	77,196
Young people	138,960	-	-	-	138,960
GM Moving - walking	-	-	607,610	-	607,610
Tackling inequalities	228,927	-	-	-	228,927
Military veterans	75,955	-	54,685	-	130,640
Other costs	115,187	25,000	-	45,545	185,732
Total expenditure	1,582,656	200,600	662,295	45,545	2,491,096
Net income	179,868	30,300	(180,072)	(22,759)	7,337

This note is an additional disclosure requested of non NGBs by Sport England.

Greater Manchester Sports Partnership

Notes to the accounts for the year ended 31 March 2021 (continued)

15 Analysis of income and expenditure by funding sector (continued)

Prior year

Annual accounts:

2020

£

Income:

3,470,004

Expenditure including depreciation excluding interest and tax:

3,197,706

	Sport England £	Local Authority £	Other public sector income £	Non-public income £	Total £
Revenue grants	2,117,623	200,600	1,073,307	-	3,391,530
Capital grants	-	-	-	-	-
Membership income	-	-	-	-	-
Sponsorship income	-	-	-	9,500	9,500
Other income	-	-	-	68,973	68,973
Total income	2,117,623	200,600	1,073,307	78,473	3,470,003
Overheads support costs	511,641	175,600	-	-	687,241
Inactivity	394,120	-	-	-	394,120
Local delivery	339,268	4,948	99,911	11,634	455,761
Facilities	15,236	-	-	-	15,236
Clubs	251,904	-	-	-	251,904
Young people	186,980	-	-	-	186,980
GM Moving LDP	353,922	25,000	798,350	-	1,177,272
Other costs	-	-	-	29,192	29,192
Total expenditure	2,053,071	205,548	898,261	40,826	3,197,706
Net income	64,552	(4,948)	175,046	37,647	272,297

This note is an additional disclosure requested of non NGBs by Sport England.

Greater Manchester Sports Partnership

Notes to the accounts for the year ended 31 March 2021 (continued)

16 Fixed assets: tangible assets

Cost	Equipment £	Total £
At 1 April 2020	23,212	23,212
At 31 March 2021	23,212	23,212
Depreciation		
At 1 April 2020	19,155	19,155
Charge for the year	2,028	2,028
At 31 March 2021	21,183	21,183
Net book value		
At 31 March 2021	2,029	2,029
At 31 March 2020	4,057	4,057

17 Debtors

	2021 £	2020 £
Grants receivable	25,000	115,004
Trade debtors	1,755	7,230
Other debtors	528	1,047
Prepayments and accrued income	10,920	3,753
	38,203	127,034

18 Current asset investments

	2021 £	2020 £
Cash equivalents on deposit		
Shawbrook Bank	633,795	625,021
Yorkshire Bank term deposit	94,687	93,188
	728,482	718,209

Greater Manchester Sports Partnership

Notes to the accounts for the year ended 31 March 2021 (continued)

19 Cash at bank and in hand

	2021 £	2020 £
Cash at bank and on hand	1,321,659	1,219,299
	<u>1,321,659</u>	<u>1,219,299</u>

20 Creditors: amounts falling due within one year

	2021 £	2020 £
Short term compensated absences (holiday pay)	42,898	29,025
Other creditors and accruals	130,270	127,623
Deferred income	-	-
Taxation and social security costs	53,543	55,626
	<u>226,711</u>	<u>212,274</u>

21 Deferred income

	2021 £	2020 £
Deferred grant brought forward	-	268,425
Grant received	-	-
Released to income from charitable activities	-	(268,425)
	<u>-</u>	<u>-</u>
Deferred grant carried forward	-	-

Greater Manchester Sports Partnership

Notes to the accounts for the year ended 31 March 2021 (continued)

22 Analysis of movements in restricted funds

Current reporting period	Balance at 1 April 2020 £	Income £	Expenditure £	Transfers £	Balance at 31 March 2021 £
Sport & physical activity development					
Active Lives Survey	7,375	-	(7,375)	-	-
Club Link Maker	32,751	97,754	(38,369)	-	92,136
CMOF - vets	46,937	51,250	(75,955)	(668)	21,564
CYP Core	-	116,958	(89,683)	-	27,275
Daily Mile	80,987	53,039	(49,277)	-	84,749
DfE - Volunteering	9,763	8,000	(16,965)	-	798
Endeavour fund	25,784	-	(26,452)	668	-
GM Active Ageing	33,320	50,000	(59,444)	-	23,876
GM Moving - PHE	6,382	-	-	(6,382)	-
GM Moving - GMCA	1,367	-	-	(1,367)	-
GM School Games	57,398	-	(18,349)	-	39,049
GM Walking festival	205	-	(205)	-	-
Interim strategic manager	-	75,000	(78,496)	3,496	-
LDP capacity	44,190	277,241	(319,886)	50,000	51,545
Positive Pathway	33,250	-	(28,233)	-	5,017
Primary School Sport	47,909	-	(45,301)	-	2,608
Regenda Homes	2,676	-	(2,010)	-	666
Satellite Club	45,400	226,103	(38,827)	-	232,676
School facilities	66,092	-	(55,460)	-	10,632
SE Workforce	-	45,000	(41,369)	-	3,631
Special Olympics	-	-	-	-	-
Tackling Inequalities	-	280,000	(228,927)	-	51,073
Volunteer Development	5,541	-	-	-	5,541
VRU Education	-	24,000	(10,550)	-	13,450
Walking - TF2	478,939	448,526	(563,992)	(35,869)	327,604
Young People Forward	-	34,447	(16,145)	-	18,302
Total	1,026,266	1,787,318	(1,811,270)	9,878	1,012,192

Greater Manchester Sports Partnership

Notes to the accounts for the year ended 31 March 2021 (continued)

Analysis of movements in restricted funds continued

Previous reporting period	Balance at 1 April 2019	Income	Expenditure	Transfers	Balance at 31 March 2020
	£	£	£	£	£
Sport & physical activity development					
Active Lives Survey	7,375	17,700	(17,700)	-	7,375
Club Link Maker	4,444	94,508	(66,201)	-	32,751
CMOF - vets	28,673	108,500	(89,486)	(750)	46,937
Daily Mile	38,779	143,594	(101,341)	(45)	80,987
DfE - Volunteering	5,609	14,600	(10,446)	-	9,763
Endeavour fund	-	35,000	(9,216)	-	25,784
Get Out Get Active	10,704	49,930	(60,589)	(45)	-
GM Active Ageing	16,912	410,528	(391,120)	(3,000)	33,320
GM Moving - PHE	6,382	-	-	-	6,382
GM Moving TF-1	25,769	-	(26,154)	385	-
GM Moving - GMCA	6,315	-	(4,948)	-	1,367
GM School Games	61,297	90,000	(93,449)	(450)	57,398
GM Walking festival	205	-	-	-	205
Interim strategic manager	17	75,000	(74,955)	(62)	-
LDP capacity	129,687	268,425	(403,787)	49,865	44,190
Positive Pathway	-	33,250	-	-	33,250
Primary School	49,041	92,799	(93,481)	(450)	47,909
Santander	1,031	-	(1,094)	63	-
Satellite Club	42,103	189,000	(185,703)	-	45,400
School facilities	-	81,328	(15,236)	-	66,092
SE Workforce	-	45,000	(44,250)	(750)	-
Special Olympics	6,750	-	(6,750)	-	-
Regenda Homes	4,000	-	(1,324)	-	2,676
Volunteer	12,004	-	(6,418)	(45)	5,541
Walking - TF2	321,126	956,163	(748,260)	(50,090)	478,939
Total	778,223	2,705,325	(2,451,908)	(5,374)	1,026,266

Name of restricted fund

Description, nature and purposes of the fund

Active Lives Survey	Funding awarded to administer the Children and Young People Active Lives Survey on behalf of Sport England.
Club Link Maker	Capacity funding for the Satellite Club programme.
CMOF - vets	Funding to support veterans to stay active during transition from armed force to civilian life
Daily Mile	Aims to increase children's activity levels through getting schoolchildren to walk or run for 15 minutes every day

Greater Manchester Sports Partnership

Notes to the accounts for the year ended 31 March 2021 (continued)

Analysis of movements in restricted funds continued

Name of restricted fund	Description, nature and purposes of the fund
DfE - Volunteering	To support the identification and deployment of volunteer coaches and leaders to support schools to deliver the School Games.
Endeavour fund	Funding to employ a Development Officer for one year for the Moving Forces programme. This is to increase capacity on the programme and to help engage with more Wounded, Injured & Sick (WIS) military veterans.
England amputee FA	Capacity funding for national amputee football development officer.
Get Out Get Active	Aims to provide opportunities for anyone to engage in activity at any level, where disabled people access community sessions alongside non-disabled people.
GM Active Ageing	Aims to support inactive older people (aged 55+) to achieve at least 30 minutes of moderate intensity physical activity per week in order to improve outcomes and build the evidence base about this diverse group in terms of their behaviours and attitudes, how they should be targeted and what approaches do and don't work.
GM Moving TF-1	Investment to create the blueprint for Physical Activity and Sport in Greater Manchester.
GM School Games	The Greater Manchester School Games supports an increase in the number of young people in Greater Manchester accessing high quality school competition at level 3, intra, inter, and then countrywide. The deficit during the year was a result of the charity pre-funding this biannual event.
GM Training	
GM Walking Festival	funding towards the 2019 GM Walking Festival held during the month of May
Interim Strategic manager	This post leads the whole system work to implement the Greater Manchester Plan for Physical Activity and Sport.
LDP Capacity	Aims to accelerate the scale, pace and depth of the broader GM Moving implementation plan by focusing on three specific target audiences – those aged 5-19 in out-of-school settings, people out of work or those at risk of becoming out of work, and those aged 40-60 with, or at risk of, long term health conditions
Positive Pathway	Funding to develop and deliver a new wellbeing strand of the Moving Forces programme over 2 years, including the employment of a Development Officer (part time) to manage and deliver the new strand.
Primary School Sport	GreaterSport commissioned to support schools deploy their share of the Primary School Sport Premium.
Santander	Funding for a Special Educational Needs Schools Watersports
Satellite Club	GreaterSport commissioned to co-ordinate the delivery of the Satellite Clubs programme.
School facilities	This grant is to support schools to open up their facilities after the school day (after school, weekends and school holidays)
SE Workforce	Funding to invest in developing a workforce infrastructure to tackle physical inactivity
Special Olympics	To provide year-round sports training and athletic competition in a variety of Olympic-type sports for children and adults with intellectual disabilities.

Greater Manchester Sports Partnership

Notes to the accounts for the year ended 31 March 2021 (continued)

Analysis of movements in restricted funds continued

Sport Specific programmes	Greater Manchester sports related programmes of activities based on National Governing Bodies of Sports' national plans.
Sportivate	A programme to support young people 14-25 years into sport and physical activity.
Regenda Homes	Capacity funding for a place based approach to activity to their residents
Volunteer Development	Volunteering work has been enhanced from February 2011 and will continue through 2015-16.

The transfer between LDP Capacity and Walking TF2 is as a result of a match funding agreement.

23 Analysis of movement in unrestricted funds

Current reporting period	Balance at 1 April 2020 £	Income £	Expenditure £	Transfers £	As at 31 March 2021 £
General fund					
Policy reserve	491,183	711,115	(675,390)	(28,018)	498,890
Other	336,263	-	-	16,317	352,580
Sport specific	2,613	-	(4,436)	1,823	-
	<u>830,059</u>	<u>711,115</u>	<u>(679,826)</u>	<u>(9,878)</u>	<u>851,470</u>
	<u><u>830,059</u></u>	<u><u>711,115</u></u>	<u><u>(679,826)</u></u>	<u><u>(9,878)</u></u>	<u><u>851,470</u></u>
Previous reporting period	Balance at 1 April 2019 £	Income £	Expenditure £	Transfers £	As at 31 March 2020 £
General fund					
Policy reserve	488,006	765,714	(742,508)	(20,029)	491,183
Other	310,860	-	-	25,403	336,263
Sport specific	6,938	(1,035)	(3,290)	-	2,613
	<u>805,804</u>	<u>764,679</u>	<u>(745,798)</u>	<u>5,374</u>	<u>830,059</u>
	<u><u>805,804</u></u>	<u><u>764,679</u></u>	<u><u>(745,798)</u></u>	<u><u>5,374</u></u>	<u><u>830,059</u></u>

Name of unrestricted fund	Description, nature and purposes of the fund
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General fund	The free reserves after allowing for all designated funds
Sport specific balances	A designated fund to support sports specific activity.

Greater Manchester Sports Partnership

Notes to the accounts for the year ended 31 March 2021 (continued)

24 Analysis of net assets between funds

Current reporting period	General fund £	Designated funds £	Restricted funds £	Total £
Tangible fixed assets	2,029	-	-	2,029
Net current assets/(liabilities)	849,441	-	1,012,192	1,861,633
Total	851,470	-	1,012,192	1,863,662
Previous reporting period	General fund £	Designated funds £	Restricted funds £	Total £
Tangible fixed assets	4,057	-	-	4,057
Net current assets/(liabilities)	823,389	2,613	1,026,266	1,852,268
Total	827,446	2,613	1,026,266	1,856,325

25 Reconciliation of net movement in funds to net cash flow from operating activities

	2021 £	2020 £
Net income / (expenditure) for the year	7,337	272,298
Adjustments for:		
Depreciation charge	2,028	2,362
Dividends, interest and rents from investments	(10,694)	(7,661)
Decrease/(increase) in debtors	88,831	58,426
Increase/(decrease) in creditors	14,437	(393,464)
Net cash provided by / (used in) operating	101,939	(68,039)

Greater Manchester Sports Partnership

Notes to the accounts for the year ended 31 March 2021 (continued)

26 Funds held as custodian

The charity acts as custodian for the funds of GM Moving. The balance is not included in the assets of Greater Manchester Sports Partnership and is held in separate bank accounts and accounted for under a separate accounting system to ensure the funds are easily identified. Transactions are approved by the following job roles:

Chief Executive GreaterSport / Executive Lead GM Moving, Local Pilot Strategic Lead and Local Pilot Programme Manager

The objective of the GM Moving project is to "positively change the lives of people across Greater Manchester through physical activity and sport. Building from our strengths and through systemwide collaboration reaching a target of 75% of people active or fairly active by 2025". This is consistent with the objects of Greater Manchester Sports Partnership. The Trustees do not necessarily make the decisions on how the money is spent; this is done by the GM Moving Executive which is made up from representatives from the following organisations:

Greater Manchester Combined Authority
Greater Manchester Health and Social Care Partnership
10 GM
Transport for Greater Manchester
Tameside Council
Sport England
GM Active
Oldham Council

	2021 £	2020 £
Cash at bank	1,382,676	1,792,235

The income and expenditure for GM Moving is shown on a cash basis below. It does not form part of the statutory accounts and is periodically subject to a separate grant audit.

	2021 £	2020 £
Total income	1,003,561	4,333,161
Expenditure		
Active communities	831,036	1,644,741
Engagement	57,030	30,515
Evaluation	80,000	320,492
Marketing & communications	256,069	489,307
Workforce transformation	188,985	55,871
Total expenditure	1,413,120	2,540,926
Surplus / (deficit)	(409,559)	1,792,235