

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.

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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.

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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.

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for the year ended 31st March 2021

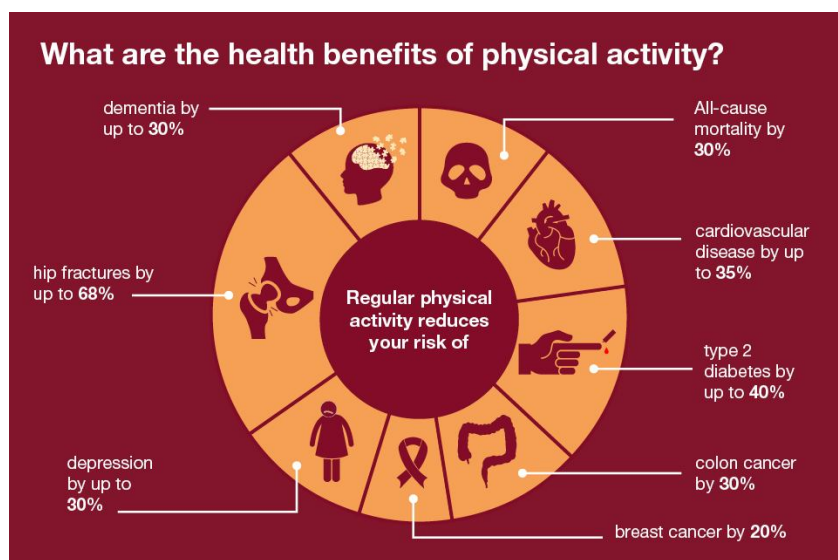
Key Outcomes and Beneficiaries of our Services:

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.

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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

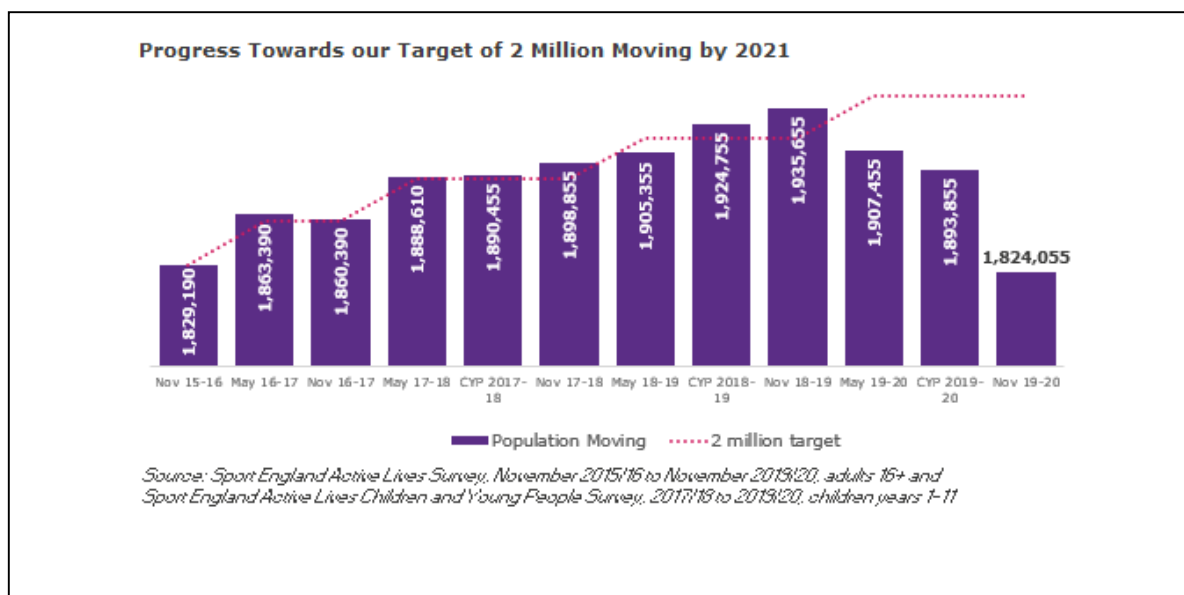
The charity's main activities and who it tries to help are described below. All its charitable activities focus on improving people's health and wellbeing through increasing physical activity. GreaterSport is uniquely positioned to deliver scale & impact across GM. Our successes are a result of our strong 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.

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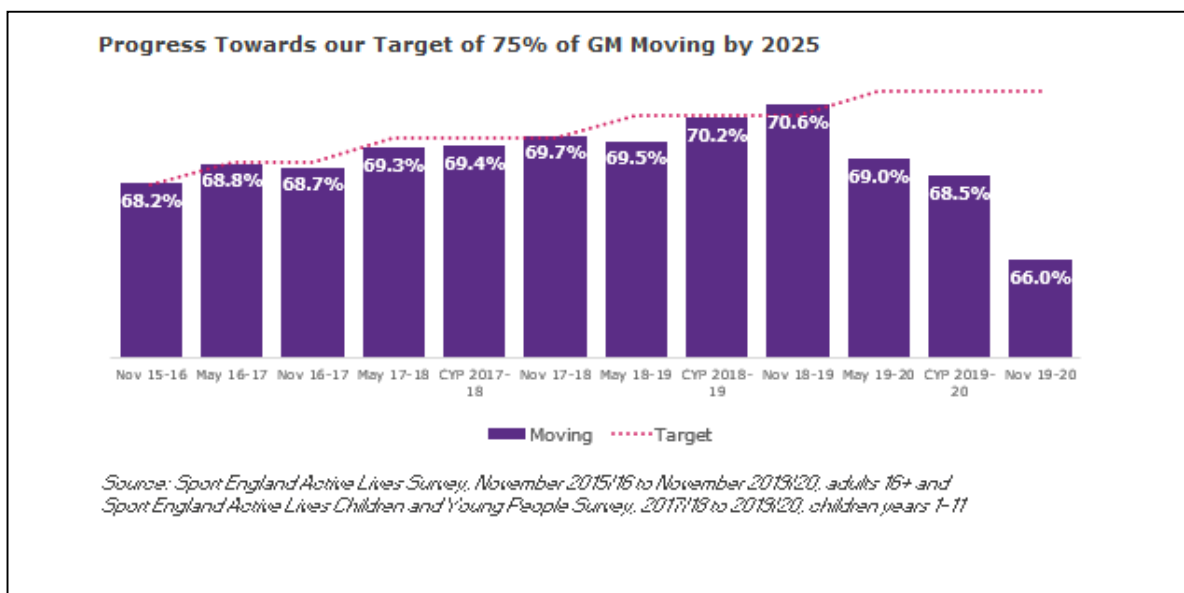
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1: Progress Towards our Target of 2 million Moving by 2021

- 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.



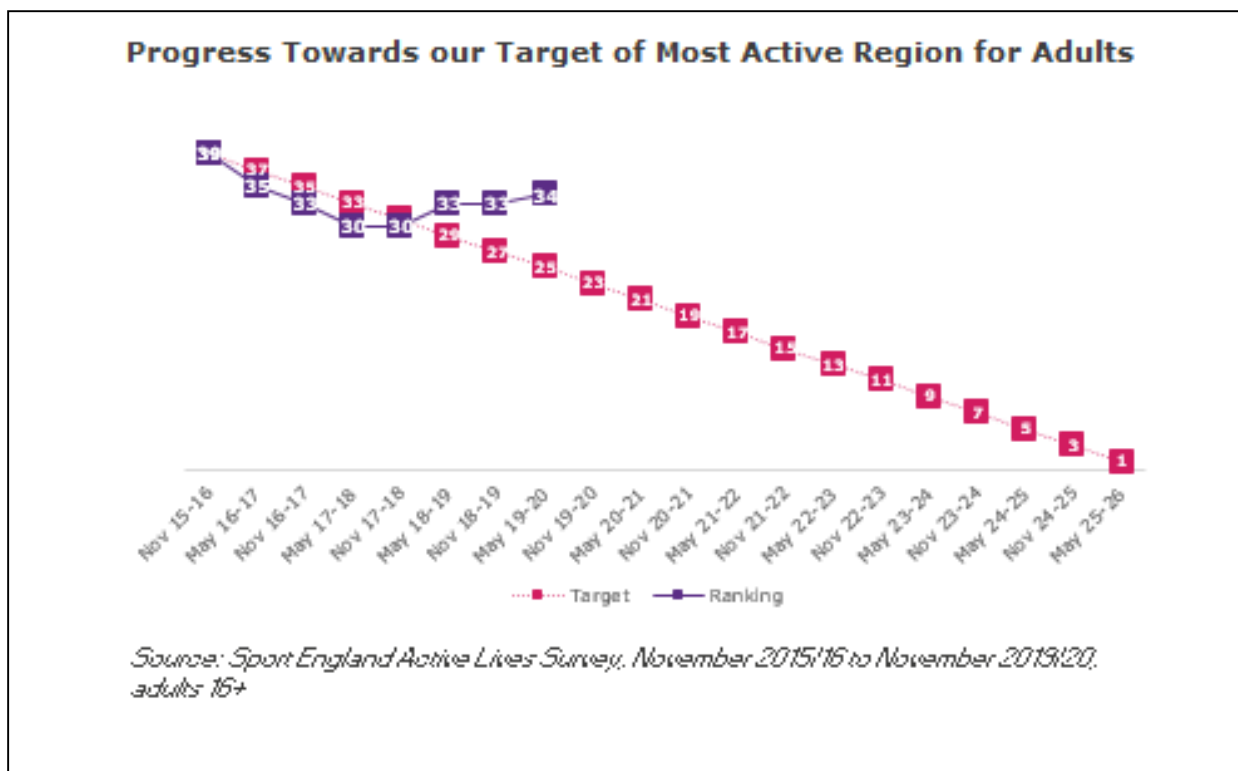
Graph 2: Progress Towards our Target of 75% of GM Moving by 2025

- 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)

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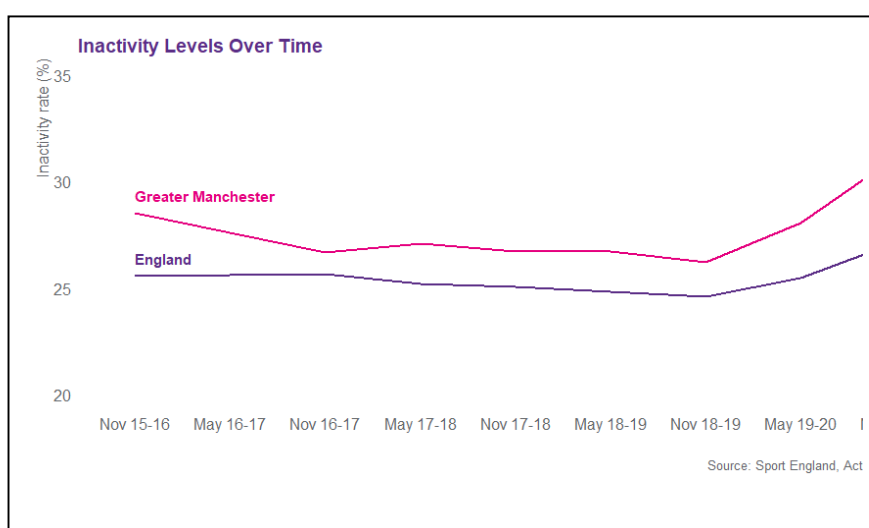
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Graph 3: Progress Towards our Target of Most Active Region

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

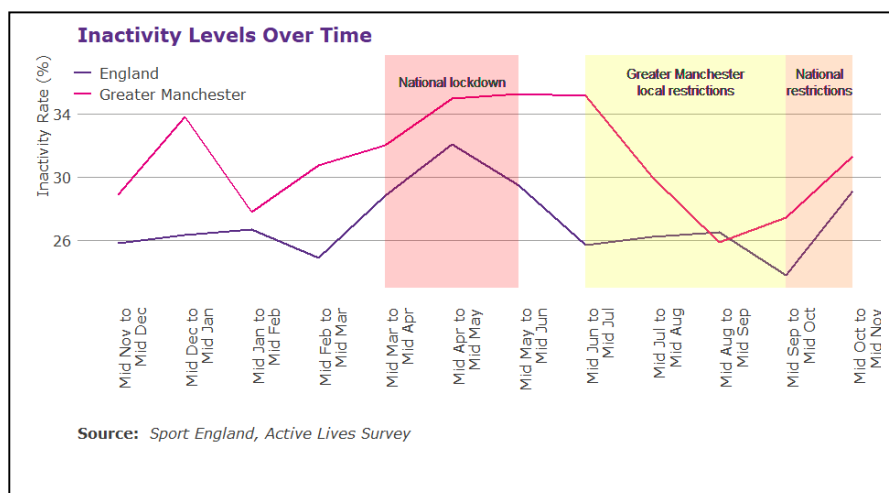


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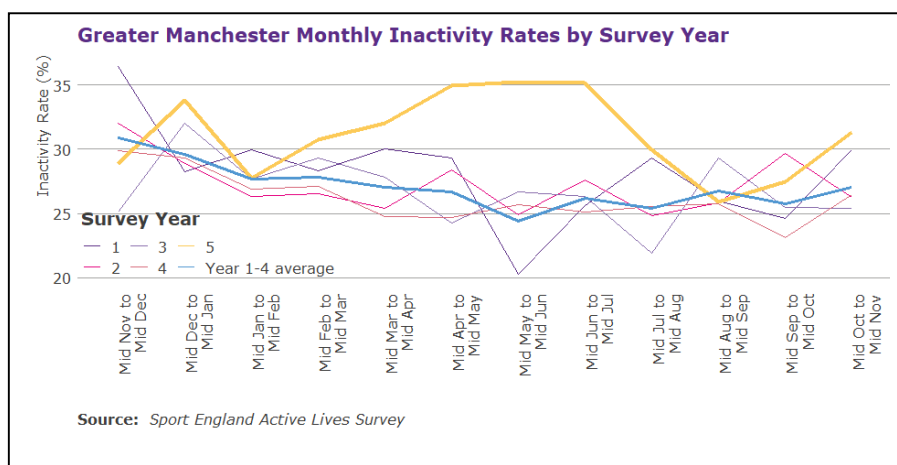
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- Inactivity levels across Greater Manchester unsurprisingly increased during the national lockdowns, but surprisingly when compared to the national data, the level of inactivity was sustained even after some of the national lockdown restrictions eased, 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

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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:
 - '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.'
 - '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.

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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:
 - 30% of the population can recall some aspect of the campaign.
 - 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.

Greater Manchester Sports Partnership

Report of the Management Committee

for the year ended 31st March 2021

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.

Greater Manchester Sports Partnership
Report of the Management Committee
for the year ended 31st March 2021

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.

Greater Manchester Sports Partnership

Report of the Management Committee

for the year ended 31st March 2021

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 £	<i>Total funds 2020 £</i>
Income from:					
Donations and legacies	3	512,141	-	512,141	511,641
Charitable activities:	4				
Sport and physical activity development		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:	7				
Sport and physical activity development		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
	<hr/>	<hr/>	<hr/>
Total	512,141	-	512,141
	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>
<i>Previous reporting period</i>	<i>Unrestricted</i> <i>£</i>	<i>Restricted</i> <i>£</i>	<i>Total 2020</i> <i>£</i>
<i>Core grant - Sport England</i>	<i>511,641</i>	<i>-</i>	<i>511,641</i>
	<hr/>	<hr/>	<hr/>
<i>Total</i>	<i>511,641</i>	<i>-</i>	<i>511,641</i>
	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>

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)

<i>Previous reporting period</i>	<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
	<hr/>	<hr/>	<hr/>
Total	182,004	2,705,325	2,887,329
	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>

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
	<hr/>	<hr/>
	12,680	63,373
	<hr/>	<hr/>

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
	<hr/>	<hr/>	<hr/>
	10,694	-	10,694
	<hr/>	<hr/>	<hr/>

Previous reporting period

	Unrestricted £	Restricted £	2020 £
Income from bank deposits	7,661	-	7,661
	<hr/>	<hr/>	<hr/>
	7,661	-	7,661
	<hr/>	<hr/>	<hr/>

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
	<hr/>	<hr/>	<hr/>
	2,491,096	2,491,096	3,197,706
	<hr/>	<hr/>	<hr/>

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
	<hr/>	<hr/>
	2,491,096	3,197,706
	<hr/>	<hr/>

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
		<hr/>	<hr/>	<hr/>
		502,834	10,878	513,712
		<hr/>	<hr/>	<hr/>

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
		<hr/>	<hr/>	<hr/>
		582,239	8,653	590,892
		<hr/>	<hr/>	<hr/>

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
	<hr/> <hr/>	<hr/> <hr/>

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	-
	<hr/>	<hr/>
	1,521,971	1,487,411
	<hr/> <hr/>	<hr/> <hr/>

Allocated as follows:

Charitable activities	1,094,940	1,088,708
Support costs	427,031	398,703
	<hr/>	<hr/>
	1,521,971	1,487,411
	<hr/> <hr/>	<hr/> <hr/>

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
	<hr/>	<hr/>
	2,384,812	3,274,386
	<hr/>	<hr/>

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

<i>Annual accounts:</i>	2020
	£
<i>Income:</i>	3,470,004
<i>Expenditure including depreciation excluding interest and tax:</i>	3,197,706

	<i>Sport England £</i>	<i>Local Authority £</i>	<i>Other public sector income £</i>	<i>Non-public income £</i>	<i>Total £</i>
<i>Revenue grants</i>	2,117,623	200,600	1,073,307	-	3,391,530
<i>Capital grants</i>	-	-	-	-	-
<i>Membership income</i>	-	-	-	-	-
<i>Sponsorship income</i>	-	-	-	9,500	9,500
<i>Other income</i>	-	-	-	68,973	68,973
Total income	2,117,623	200,600	1,073,307	78,473	3,470,003
<i>Overheads support costs</i>	511,641	175,600	-	-	687,241
<i>Inactivity</i>	394,120	-	-	-	394,120
<i>Local delivery</i>	339,268	4,948	99,911	11,634	455,761
<i>Facilities</i>	15,236	-	-	-	15,236
<i>Clubs</i>	251,904	-	-	-	251,904
<i>Young people</i>	186,980	-	-	-	186,980
<i>GM Moving LDP</i>	353,922	25,000	798,350	-	1,177,272
<i>Other costs</i>	-	-	-	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
<i>At 31 March 2020</i>	<i>4,057</i>	<i>4,057</i>

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>

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

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