

Charity registration number 1059115

Company registration number 03258930 (England and Wales)

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

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

Management Committee

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

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

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

Charity number 1059115

Company number 03258930

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

Operating name Greater Manchester Moving

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

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

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

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

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

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

Objectives and activities

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

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

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

Strategy

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

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

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

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

FOR THE YEAR ENDED 31 MARCH 2025

Activities:

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

People families and communities:

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

- Active children and young people.
- Active adults.

Inclusive participation and access

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

- Sport participation
- Walking, wheeling and cycling

Active places

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

- Place partnerships
- Healthy active places

Whole system integration

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

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

Catalysts

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

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

Business Operations

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

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

1. Understanding, learning and sharing

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

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

FOR THE YEAR ENDED 31 MARCH 2025

2. Leading, supporting and connecting

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

3. All Underpinned by...

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

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

Equality, equity, diversity & inclusion: Our commitment

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

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

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

[Environmental, Social and Governance statement](#)

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

Key messages

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

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

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

FOR THE YEAR ENDED 31 MARCH 2025

How our activities deliver public benefit

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

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

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

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

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

Physical activity

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

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

Mental health

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

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

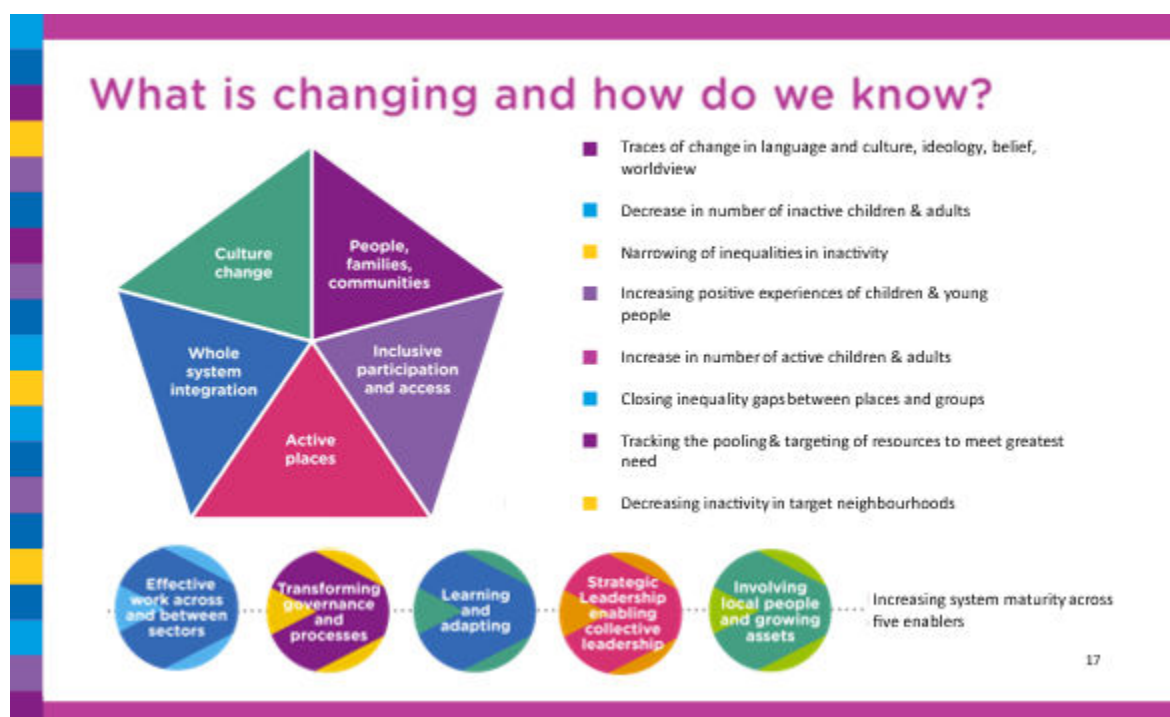
Key outcomes and beneficiaries of our services:

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

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

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

GM Moving measurement and evaluation framework



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

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

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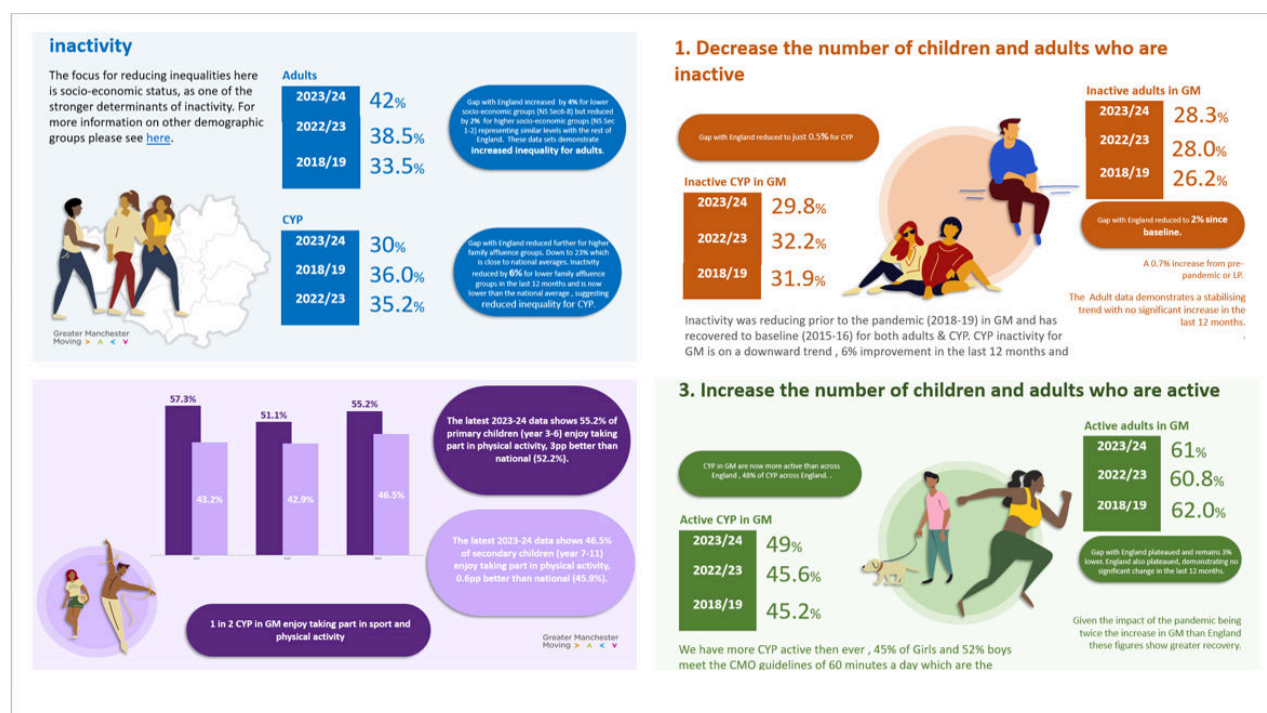
Achievements and performance

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

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

Sport England key outcomes

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



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FOR THE YEAR ENDED 31 MARCH 2025

Key successes

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

Some specific highlights included:

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

Specific work strand achievements and impacts can be seen below:

Children and young people

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

Active adults

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

Inclusive participation and access

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

Active places

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

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FOR THE YEAR ENDED 31 MARCH 2025

Whole system integration

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

Catalysts

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

Business operations

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

Financial review

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

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

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

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

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

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

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

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

Principal funding sources

There are 4 principal funding sources within the organisation:

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

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

Reserves policy

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

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

Unrestricted, Restricted and Designated Funds

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

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

Future Plans

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

Purpose

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

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

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Vision

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

Mission

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

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

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

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

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

2025-26 Key Areas of Focus

In response to this message from our Chair,

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

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

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

This includes:

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

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Structure, governance and management

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

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

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

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

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

Related parties and relationships with other organisations

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

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Remuneration policy for key management personnel

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

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

Risk Management

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

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

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

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

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

FOR THE YEAR ENDED 31 MARCH 2025

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

Thematically the risks that have been identified are:

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

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

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

Fund Raising

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

Statement of responsibilities of the management committee

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

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

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

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

In so far as the management committee are aware:

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

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

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

FOR THE YEAR ENDED 31 MARCH 2025

Auditor

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

Disclosure of information to auditor

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

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

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

Mike Perls

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Mr M J Perls MBE

Trustee

Date: 04 September 2025

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

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

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

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

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

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

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

TO THE MANAGEMENT COMMITTEE OF GREATER MANCHESTER SPORTS PARTNERSHIP

Opinion

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

In our opinion, the financial statements:

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

Basis for opinion

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

Conclusions relating to going concern

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

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

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

Other information

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

We have nothing to report in this regard.

Opinions on other matters prescribed by the Companies Act 2006

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

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

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

TO THE MANAGEMENT COMMITTEE OF GREATER MANCHESTER SPORTS PARTNERSHIP

Matters on which we are required to report by exception

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

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

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

Responsibilities of management committee

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

Auditor's responsibilities for the audit of the financial statements

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

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

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

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

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

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

TO THE MANAGEMENT COMMITTEE OF GREATER MANCHESTER SPORTS PARTNERSHIP

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

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

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

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

Use of our report

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

Kristina Perry

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

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

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

FOR THE YEAR ENDED 31 MARCH 2025

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

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

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

AS AT 31 MARCH 2025

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

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

Mike Perls

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Mr M J Perls MBE

Trustee

Company registration number 03258930

**GREATER MANCHESTER SPORTS PARTNERSHIP
OPERATING AS "GREATER MANCHESTER MOVING"
STATEMENT OF CASH FLOWS**

FOR THE YEAR ENDED 31 MARCH 2025

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

GREATER MANCHESTER SPORTS PARTNERSHIP OPERATING AS "GREATER MANCHESTER MOVING"

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2025

1 Accounting policies

Charity information

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

1.1 Accounting convention

The financial statements have been prepared in accordance with the charity's articles of association, the Companies Act 2006, FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" ("FRS 102") and the Charities SORP "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)" (effective 1 January 2019). The charity is a Public Benefit Entity as defined by FRS 102.

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

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

1.2 Prior period adjustment

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

1.3 Going concern

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

1.4 Charitable funds

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

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

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

1.5 Income

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

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

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

1 Accounting policies

(Continued)

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

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

1.6 Expenditure

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, it is probable that a transfer of economic benefits will be required in settlement, and the amount of the obligation can be measured reliably.

Expenditure is classified under the following activity headings:

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

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

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

1.7 Investments

Fixed asset investments

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

Current asset investments

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

1.8 Cash and cash equivalents

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

1.9 Financial instruments

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

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

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

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

1 Accounting policies

(Continued)

Basic financial assets

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

Basic financial liabilities

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

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

Derecognition of financial liabilities

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

1.10 Employee benefits

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

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

1.11 Retirement benefits

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

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

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

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

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

2 Critical accounting estimates and judgements

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

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

3 Income from charitable activities

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

Performance related grants analysis

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

4 Other trading activities

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

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

5 Investments

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

6 Expenditure on charitable activities

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

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

7 Support costs

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

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

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

8 Management Committee

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

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

9 Employees

The average monthly number of employees during the year was:

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

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

9 Employees (Continued)

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

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

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

10 Gains and losses on investments

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

11 Taxation

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

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

12 Fixed asset investments

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

13 Debtors

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

14 Current asset investments

	2025 £	2024 £
Deposit accounts	542,386	737,561
	<hr/> <hr/>	<hr/> <hr/>

15 Creditors: amounts falling due within one year

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

16

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

16 Deferred income

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

Deferred income is included in the financial statements as follows:

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

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

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

17 Retirement benefit schemes

Defined benefit schemes

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

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

Principal actuarial assumptions

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

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

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

Amounts recognised in the Statement of Financial Activities

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

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

17 Retirement benefit schemes

(Continued)

Amounts taken to Other Recognised Gains and Losses

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

Amounts recognised in the Balance Sheet

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

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

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

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

17 Retirement benefit schemes

(Continued)

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

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

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

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

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

18 Restricted funds

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

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

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

18 Restricted funds

(Continued)

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

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

18 Restricted funds

(Continued)

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

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

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

18 Restricted funds

(Continued)

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

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

19 Analysis of net assets between funds

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

20 Related party transactions

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

Remuneration of key management personnel

The remuneration of key management personnel is as follows:

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

21 Analysis of changes in net debt

The charity had no material debt during the year.

22 Cash generated from operations

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

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

23 Funds Held as Custodian

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

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

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

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

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

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

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

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

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