

Registered number: 05794916
Charity number: 1114495

WEST OF ENGLAND SPORT TRUST
(A COMPANY LIMITED BY GUARANTEE)

TRUSTEES' REPORT AND FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2025

**WEST OF ENGLAND SPORT TRUST
(A COMPANY LIMITED BY GUARANTEE)**

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**WEST OF ENGLAND SPORT TRUST
(A COMPANY LIMITED BY GUARANTEE)**

**REFERENCE AND ADMINISTRATIVE DETAILS OF THE CHARITY, ITS TRUSTEES AND ADVISERS
FOR THE YEAR ENDED 31 MARCH 2025**

Trustees	Guy Buckland, Chair of Trust Board Susan Dors, Trustee Simon Russell, Trustee Anna Clare Hall, Vice-Chair Tabinda Rashid- Fadel, Vice-Chair William Brown, Trustee Alison Jane Findlay, Trustee (Appointed 22 October 2024) Daniel Maurice Nugent Palmer, Trustee (Appointed 22 October 2024) Nadia Fauzi Saba, Trustee (Appointed 22 October 2024) Martin Roger Bisp, Trustee (Appointed 22 October 2024)
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Company registered number	05794916
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Charity registered number	1114495
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Company secretary	Steve Nelson
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Independent auditors	Bishop Fleming LLP Chartered Accountants Statutory Auditors 10 Temple Back Bristol BS1 6FL
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Bankers	Santander Avon Street Bristol BS2 0EL
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**WEST OF ENGLAND SPORT TRUST
(A COMPANY LIMITED BY GUARANTEE)**

**TRUSTEES' REPORT
FOR THE YEAR ENDED 31 MARCH 2025**

The Trustees present their Annual Report together with the audited financial statements of West of England Sport Trust (Wesport) for the year 1 April 2024 to 31 March 2025. The Annual Report serves the purposes of both a Trustees' report and a directors' report under company law. The Trustees confirm that the Annual Report and financial statements of the charitable company comply with the current statutory requirements, the requirements of the charitable company's governing document and the provisions of the Statement of Recommended Practice (SORP) applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102) (effective 1 January 2019).

Since the company qualifies as small under section 383, the strategic report required of medium and large companies under The Companies Act 2006 (Strategic Report and Director's Report) Regulations 2013 is not required.

OBJECTIVES AND ACTIVITIES

a. POLICIES AND OBJECTIVES

The objective of the charity is to collectively increase, promote, support and celebrate lifelong participation in sport and realising potential for all.

West of England Sport Trust is based at its registered address and uses this site for administrative purpose.

We have referred to the guidance contained in the Charity Commission's general guidance on public benefit when reviewing our aims and objectives and in planning our future activities. In particular, the Trustees consider how planned activities will contribute to the aims and objectives they have set.

The West of England Sport Trust was set up with the following charitable objectives in the Memorandum of Association (the governing document).

The Charity's objects are to promote community participation in healthy recreation for the benefit of the inhabitants of the West of England and in particular to provide, or to assist in providing:

- (a) public facilities, amenities, equipment and services for healthy recreation;
- (b) facilities and services for recreational, sporting or other leisure time occupation in the interests of social welfare for the public at large or those who by reason of their youth, age, infirmity or disablement, financial hardship or social and economic circumstances, have need of such facilities and services;
- (c) the improvement and preservation of good health and well-being through participation in healthy recreation;
- (d) education, training and coaching courses which promote physical health and fitness;
- (e) the advancement of such other charitable purposes beneficial to the community consistent with the objects set out in (a) to (d) above as the Trustees of the Charity shall in their absolute discretion determine.

These objectives provide Wesport with sufficient flexibility to undertake a wide range of activity in the West of England. Our public benefit can be summarised as follows:

**TRUSTEES' REPORT (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2025**

OBJECTIVES AND ACTIVITIES (CONTINUED)

Public Benefit Statement

Through the network of organisations across the West of England we will deliver a range of opportunities to our communities to undertake sport and physical activity to improve their physical and mental health and well-being and in turn improve their quality of life. Examples include the delivery of sporting opportunities through the School, Higher Education & Further Education networks, wider community voluntary organisations who can support in engaging excluded communities and under-represented groups as well as through contact with the Unitary Authority Sport, Public Health and Community directorates. The Wesport team works to deliver and coordinate this activity and to attract additional resources to enhance and sustain this delivery.

b. STRATEGIES FOR ACHIEVING OBJECTIVES

Wesport has continued to deliver against its charitable purpose.

The Wesport strategy **Acting with Purpose for our People and Place (2020-25)** with the Vision: **Inspire Active Lives, creating the conditions wherever possible to help everyone move more** sets out the direction of travel for Wesport. Wesport has been working proactively in collaboration with existing and new partners over the third year implementing this strategy, to make sure that moving more through sport and physical activity is for everyone across the West of England.

Wesport Strategic Themes for 2020 – 2025:

- Influencing the local ecosystem
- Focusing on information and measurement
- Wesport Delivery

c. ACTIVITIES FOR ACHIEVING OBJECTIVES

To achieve this vision, the Wesport Mission has set out to:

Establish the conditions for long-term change, enabling more people to be physically active, inclusive for all.

Wesport has adopted new values that are used to guide our work and our decisions:

- We are a team of people with a passion for sport and physical activity, which is at the heart of all we do.
- Collaboration is key; we know when to take the lead and understand when someone else is better placed to do so.
- We are proud to work for Wesport and we place value in the work we do. We are always seeking new ways to make a difference.
- Teamwork is vitally important – we support one another to get the job done, with honesty and commitment.
- We are people-centred; aiming to improve local communities by working with them.

Underpinning and driving this mission are Strategic Enablers, which will ensure that the structures, capacity and direction will achieve the vision. These are:

- A Marketing and Communications Plan
- Sound financial planning and target setting to grow the business objectives.
- A strong staff team and structure in place, with the skills and support needed for success
- Robust governance, performance measurement, evaluation, and data capture systems

OBJECTIVES AND ACTIVITIES (CONTINUED)

d. MAIN ACTIVITIES UNDERTAKEN TO FURTHER THE CHARITY'S PURPOSES FOR PUBLIC BENEFIT

This has been a successful and progressive year for Wesport in terms of delivery and engagement. Wesport recognises that the inequalities still exist to access to sport and physical activity for specific groups and audiences and the drive to address this gap underpins the engagement and delivery that Wesport has led.

The opportunity to apply to Sport England for Place Universal funding has focused effort on increased engagement and understanding of the West of England and the communities within. The use of data and insight has supported this ongoing learning and development.

Over the past year, a restructuring of the team has taken place, while continuing to stay on top of operational and strategic objectives for the year. This has increased to include Sport England's Place Universal Offer funding. This has required huge amounts of effort, detailed planning, and high levels of communication across the team. Key to this has been the team understanding how additional and new roles (and job titles) would enable the shift from a project-based organisation, delivering in some key places, to a place-based organisation utilising projects (our own and others) to impact in our key places. This is a major shift, with significant implications for how we work.

As of 1st March 2025, existing staff adopted and formally started in new roles. Alongside this, recruitment to fill roles at all levels in the new structure is continuing.

To achieve our strategic objectives, how we work is as important as what we do. The staff team are responsible for building relationships, managing initiatives and working with a wide range of individuals and organisations, with different motivations, needs, aspirations and expectations.

Through internal work, and emphasised in recruitment, there is a focus on the skills and competencies required within the Wesport team, including an understanding of:

- **ABCD Approach** - Asset Based Community Development builds on the assets that are found in the community and mobilizes individuals, associations, and institutions to come together to realise and develop their strengths.
- **Co-production** - Co-production is about combining everyone's strengths so that we can work together to achieve positive change.
- **Sharing learning** – for mutual benefit, as important internally as it is with partners / networks.
- **Workforce and leadership development** (distributed and collective) – empowering individuals across organisations to develop their skills, take ownership and leadership responsibilities, working collaboratively.

Linked to our 'how', are qualities needed to work in this way, being a team that is:

- **Accountable** – open to check / challenge, motivated and responsible.
- **Generous** – supporting colleagues, being generous with time and contributions to others' work.
- **Comfortable 'working in the grey'** – working dynamically, accepting we will never know all the facts or have all the answers to questions, being brave.
- **Leaders in their own right** – at every level, demonstrating leadership skills.
- **Able to work across a broad brief and focused action** – Wesport's work is both 'deep' and 'wide' and we need to be skilled at both.
- **Seeking collaboration, internally and externally** – this must be deliberate; while knowing it takes time, effort and hard work to build strong collaborative relationships.

There remains a focus on priority places across the Wesport area, specifically in Lockleaze, Inner City and East Bristol (ICE), South Bristol, Weston and more recently, South Gloucestershire.

**TRUSTEES' REPORT (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2025**

OBJECTIVES AND ACTIVITIES (CONTINUED)

Relationships and engagement have increased within the local Health System. With the Integrated Care Board (ICB) commissioning Wesport to deliver a test and learn Children and Young People (CYP) Vanguard project, through Wesport's link to the VCSE Alliance and engagement in the Brokerage process, and local Health and Wellbeing strategy developments in South Gloucestershire, Wesport continues to advocate for movement and physical activity across the health landscape.

The Opening School Facilities Project has reached a conclusion this year. It was a Department for Education funded project, led by the Active Partnerships National Organisation and delivered through the Network. It has provided the opportunity for a focused and targeted engagement with schools across the West of England with projects being successfully co-created and delivered.

Final reporting processes are in place. The headlines for year three are as follows:

- 32 Schools delivered projects in Year 3
- £289,526.09 was claimed and distributed to schools

Participation (as reported by schools):

- 2047 sessions were run for Children and Young People (CYP); 8,846 children took part; 29,678 is the throughput of children.
- 737 sessions were run for the community; 2,553 members of the community took part; 8,950 is the throughput of community members.
- 2,962 were from Ethnically Diverse Communities; 3,364 were receiving Free School Meals; 5,145 were girls; 2,450 were SEND.

Some participants will have been in more than one category. Case study videos have been produced for a few of the schools. The next stage is to develop a legacy from the project.

The delivery of the both the Parks Tennis (Bristol) and Tennis@The Park (Bath and Keynsham) programmes has been successful with 60,142 court booking across all sites. At the end of the year the opportunity in Bristol to increase the number of sites by a further two has been accepted.

Wesport continues to ensure that it is embedded within the local ecosystem of sport and physical activity. Through the continued development of key relationships, partnerships, and funding distribution Wesport empowers people and organisations that have a direct connect with the target audiences and can therefore impact participation. Wesport continues to advocate for and work with the Health System to embed physical activity across a number of focus areas where physical activity can have a key role to play.

Headlines summarising Wesport's activity include:

- **School Games** – Throughout the year support has been given to the School Games Organiser (SGO) network. Funding has been allocated to 5 out of the 8 SGOs to support their plans to address inactivity and inequality within their partnership schools. Wesport has continued to support the delivery of a small number of existing Level 3 events and competitions. These events / competitions have included: Primary School Netball finals with 19 schools taking part with 159 participants. A Short Mat Bowls 'Give it a Try' Competition with 11 schools and 116 pupils participating. A sensory Move festival involving 4 schools and 28 pupils. Primary and Secondary Sportshall Athletics involving 28 schools and a Secondary Schools Netball Final taking place with all year groups from 7-11 being involved. Planning has taken place for a Primary Schools Netball event and a Quadkids Athletics event.

**TRUSTEES' REPORT (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2025**

OBJECTIVES AND ACTIVITIES (CONTINUED)

- **Bristol Parks Tennis** – The Parks Tennis sites (Canford Park, St George Park, and Eastville Park) have continued to attract considerable usage. During this year a new site at Redcatch Park was added to the portfolio and ongoing preparations are taking place for a further site at Dingle Close to be added. By the end of the year more than 35,994 court bookings have been recorded. There has continued to be a limited number of coaches available and therefore consequently a small number of coaching courses have been delivered, these have included adult and junior focused sessions along with beginner and improver opportunities. There have been a small number of community tennis sessions continuing with existing organisations and participants. Wesport have continued to co-ordinate and administer the Happy Lane Fund. The fund aims to support community tennis and reduce the barriers to enable everyone to play tennis. Maintenance of the courts remains of high priority to ensure a positive customer experience. Positive conversations with Bristol City Council will result in a resurfacing of St George courts taking place and floodlights being available at Redcatch Park.
- **Bath and North East Somerset Tennis @ the Park** – During this past year 24,148 court bookings have been made across the three sites – Keynsham, Sydney Gardens and Alice Park. Blue Sky have continued to provide the opportunity to deliver a small coaching programme aimed at the adult audience. Maintenance of the courts is completed on a regular basis to ensure high standards are met.
- **Opening School Facilities** – The project reached a conclusion at the end of March, with final reporting processes being completed. In the final year of the project (Year 3) 32 schools received funding to deliver projects. £289,526.09 of funding was claimed. Participation as reported by the schools was recorded as: - 2,047 sessions run for Children and Young People with 8,846 taking part. 737 sessions were run for the community with 2,553 members of the community took part. Case Study videos have been produced for a targeted number of schools – Hannah More Primary, Kings Oak Academy, Merchants Academy and St Katherine's school.
- **Primary School Engagement** - Part of Wesport's System Partner role is to encourage the identified schools to complete the Sport England Active Lives (Children and Young People) survey responses. The focus on Physical Literacy has continued with the targeted schools.
- **Fund Distribution** - In addition to managing the distribution of national funding (Opening School Facilities – Dept for Education), during this year, Wesport have managed the grant processes of the following funds:
 - 1) **The Crime Prevention Through Sport Fund** (Year 3) on behalf of Avon and Somerset Police which aims to support projects within focus areas that use sport and physical activity to reduce violence, crime, and anti-social behaviour in targeted areas.
 - 2) **South Gloucestershire Continuation Grants** – a continuation of the Green Social Prescribing Healthier Together and Thriving Communities Funding.

Wesport has continued to utilise its communication channels to maintain engagement with the network, raise awareness of opportunities and start to demonstrate impact. A regular email partner bulletin continues to be produced and is sent monthly to a growing circulation list. This includes specific Club and PE / School Sport bulletins as well.

Wesport's Twitter (X) account (@WesportAP) recorded 193 Tweets and 14,816 tweet impressions. The Facebook account has 1,300 followers & reaches 5,200. The website has received 9,100 users with the Bristol Parks Tennis site recording the highest number of visits. This year the Instagram account recorded 882 followers.

OBJECTIVES AND ACTIVITIES (CONTINUED)

Wesport has also supported several campaigns and awareness days throughout the year, including as examples: Live Longer Better, Lockleaze Wellbeing Walks, Our City Community Cup, Sport England Active Lives survey results, Muslim Sports Awards, Sport England's Every Move, Crime Prevention through Sport Fund, Bristol Girl Can, This Girl Can, UK Coaching Week, Mental Health Awareness Week, NSPCC Keeping Your Child Safe in Sport, African Voice Forum, Safe Sport Day and International Day of Older People.

Wesport has continued to work with Press Red (a data and insight consultancy) to evolve its data and insight function. Press Red have continued to produce Active Lives data packs (adult and children) with key messages that are shared with the team and relevant stakeholders in the network. Over the year, Press Red have engaged with members of the team to support the evaluation of the Bristol Girls Can project and to support the Place Universal Offer application. A revised mapping tool has been developed to support the team in understanding our Place. Relevant members of the team have engaged in online training workshops that Press Red have delivered around data tools and Place work.

In relation to engagement with the sector's **Workforce**, engagement continues with National Governing Bodies of Sport (NGB). The meetings provide opportunities to ensure that shared outcomes are known, and actions are taken appropriately to support these. Wesport has reinstated an NGB Forum which has been fully supported by NGB colleagues nationally, regionally, and locally. The forum has provided the opportunity to share information and learning. Specifically, it was used to introduce Wesport's two new Sport Welfare Officers to the network, highlighting the role they can fulfil in supporting the sports club network.

Formal engagement with the professional network continues through Wesport's annual Sport and Physical Activity Network (SPAN) event. A range of organisations attended the event covering 130+ attendees. The theme for the event was 'Working Together for Active Lives'. With keynote speakers from the health, sport, and voluntary sectors, detailed conversation between the organisations took place around ongoing engagement and collaboration.

Engagement has continued this year with CIMSPA (Chartered Institute for the Management of Sport & Physical Activity) and the Skills Hub Manager. A Local Skills Partnership Board of organisations across the West of England engaged in education and training provision has been formed and has met quarterly. The Partnership Board has worked to develop a Local Skills Plan that is now in draft form waiting for formal approval and launch.

Community Organisations – Wesport continues to maintain and develop its relationships with voluntary sector community organisations across the West of England to focus on reducing inequalities and engagement of inactive individuals from lower socio-economic groups primarily in under-served areas. This has been driven through the Crime Prevention Funding, COMF Positive Activity funding in South Gloucestershire, Bristol Girls Can Network and focused place working. These include Access Sport, Barton Hill Activity Club, Let's Walk Bristol, Southern Brooks, We are BS15, Wild Place, Yate Rugby Club, Kingsmeadow Made 4ever, Creative Shift, Bath City FC Foundation, Bristol Rovers Community Trust, Bristol Somali Youth Voice, Creative Outbursts, Creative Youth Network, Grassroot Communities, Learning Partnership West, Life Cycle, Star Scheme, Trojan Education Centre, and Youth Moves.

**TRUSTEES' REPORT (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2025**

OBJECTIVES AND ACTIVITIES (CONTINUED)

Engagement with each of the four Unitary Authorities of the West of England is ongoing. This engagement has included:

In Bristol

Relevant members of the team have been engaged in discussions in planning and delivery following the Unitary Authority successfully accessing additional Core Cities funding from Sport England to work with the local system. A specific focus has been through the Bristol Active City Network.

The delivery of the Contain Outbreak Management Funding (COMF) project has been a focus of work across three areas of the city working closely with the Healthy Living Centres and the social prescribing network. The Physical Activity Link Workers project has now been completed. An evaluation report has been produced in partnership with Press Red. This report has been shared with Bristol City Council. Learnings identified in the report will be used to inform work in this area moving forwards.

Wesport has continued to work closely with Lockleaze Neighbourhood Trust to develop local opportunities for participation and collaboration. Funding was allocated to support an existing member of staff in this organisation to work one day a week in the community on Wesport's behalf. This partnership continues to provide Wesport with valuable learning in relation to the gaps in provision, areas for development and identified barriers to participation.

An agreement was made with Sport England and Bristol City Council that Wesport would take over the delivery of the 'Bristol Girls Can' Campaign (a localised campaign of the national Sport England 'This Girl Can' project). A city-wide network has been created. Activators in two specific places (Barton Hill and Easton in ICE [Inner City & East Bristol] and Knowle West and Filwood in South Bristol) have been recruited and deployed to develop a localised understanding and approach. A comprehensive marketing & communications campaign has been created with the support of a local company.

Relevant members of the team have been engaged in meetings and discussions to support the submission of an application to the Football Foundation by Bristol City Council funding to implement a Playzone project (development of multi-use games areas) across three sites in Bristol.

Engagement continues to be maintained with the relevant departments within Bristol City Council to deliver the Parks Tennis programme across the park's sites. This year saw the addition of an additional site at Redcatch Park and ongoing discussions for a further site at Dingle Close.

In South Gloucestershire

Engagement is ongoing with the Public Health team through delivery of the Contain Outbreak Management Fund (COMF) project 'Feeling Better in South Gloucestershire' delivery across the unitary authority area. Working closely with Southern Brooks and the two Physical Activity Link workers to achieve and exceed the outcomes of the project. The project has developed a physical activity resource across the four PCN areas which has been shared with several health and social care professionals. A range of sessions for community participation have been set up and include Table Tennis, Walking Netball, and Walking Rugby. Discussions with the Public Health team and wider colleagues have been taking place around the development of an Active Wellbeing Strategy.

**TRUSTEES' REPORT (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2025**

OBJECTIVES AND ACTIVITIES (CONTINUED)

In North Somerset

There is regular ongoing engagement with the Unitary Authority Active Lifestyles Team. Wesport continues to engage in the delivery of the North Somerset Physical Activity Strategy specifically with the key outcomes connected to Wesport delivery. Initial conversations have taken place in preparation for Wesport's Place Universal Offer (PUO) application. The activator continues to be employed through Voluntary Action North Somerset (VANs) & they connect effectively with Wesport opportunities and their work with the community and community groups to develop physical activity opportunities.

In Bath and North-East Somerset

Regular engagement with the UA continues through the Tennis@ the Park tender delivery. Initial discussions have been taking place around the Place Universal Offer and potential engagement. Wesport attends the Be Well B&NES Steering Group, a sub-group of the Health and Wellbeing Board leading strategies on prevention of ill health and improving community wellbeing.

Connecting with Health Networks

Wesport continues to connect with and work within the health system / landscape across the West of England. Relationships with key individuals in the Integrated Care Board (ICB/ BNSSG [Bristol, North Somerset, South Gloucestershire]) have been developing with their CEO being one of the keynote speakers at the Sport and Physical Activity Event (SPAN) in November 2024. The panel also included the Director of Public Health for South Gloucestershire who is an advocate for physical activity.

The development of the Falls Collaborative has fluctuated throughout the year. Wesport has continued to deliver with the Ageing Well funding OTAGO Strength and Balance classes at community locations across South Bristol, South Gloucestershire, and North Somerset.

The CEO has continued to be the co-facilitator of the BNSSG VCSE Alliance Steering Group. The Alliance, working with the Integrated Care System in BNSSG, has created a brokerage model. Alongside this, the Alliance has created an ambassador programme and key members of the Wesport team have been engaged. These members have also been given the opportunity to engage with brokerage framework and the allocation of funding – specifically around Work Well and Children and Young People mental health grants in North Somerset. Wesport was commissioned by the ICB to deliver a 12-month test and learn pilot the CYP Vanguard Project – where there will be the potential to engage x 25 young people with complex needs to provide a pathway into activity.

Governance Update

2024-25 has continued to see focused work around sustaining & improving the governance of Wesport, in line with the requirements of Sport England's Code for Sports Governance and recommendations from the previous Campbell Tickell external Board evaluation and the BDO Governance Assurance review.

Regular Trust Board meetings have taken place throughout the year, and in 2024-25, four new Trustees were appointed to the Board. As a reminder, all Trustees are Independent and Non-Executive.

The Wesport Trust Board & staff team continues to recognise the importance of attaining & maintaining good proportionate governance as it provides a strong foundation for the organisation to fulfil its charitable objectives & the aims within the current strategy.

**TRUSTEES' REPORT (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2025**

OBJECTIVES AND ACTIVITIES (CONTINUED)

Race Equality - Wesport has continued its journey to become an anti-racist organisation. The team have worked on refreshing the internal opportunity statements to ensure they remain relevant. A resource library has been created for all team members to support knowledge and information development. The ongoing relationship with SARI (Stand Against Racism and Inequality), a local charity that supports victims of hate crime, remains strong. Relevant members of their team have been engaged in the Hate Crime in Sport project work alongside the Sport Welfare Officers. SARI led a Cultural Awareness Tour that the team engaged in to develop an understanding of communities specifically within Bristol.

Wesport's focus on addressing inequalities is also now explicit in the Wesport recruitment pack:

"Wesport embraces & champions equalities, diversity, equity, and inclusion. We are committed to building a team that represents a variety of backgrounds, perspectives and skills to help keep us relevant to the communities that we work within. We are committed to fulfilling our promise to become an anti-racist organisation and to actively address the racial inequalities that hinder individuals from leading active lives and enjoying the benefits of sport, physical activity, and movement. It is no longer sufficient to simply avoid being racist; we must all embrace an active anti-racist stance. This work is a top priority for everyone here at Wesport."

Safeguarding – As part of Wesport's funding agreement with Sport England an annual review is required to take place with the Child Protection in Sport Unit (CPSU) to ensure that appropriate safeguarding standards are being met. Following the review meeting that took place in November 2024 Wesport received confirmation that the organisation is meeting the standards as expected.

Following a successful application to Sport England the recruitment of the Welfare roles took place in April 2024. The two roles have worked together to develop connections with the National Governing Body Safeguarding leads and club network to support in ensuring that clubs are an open and safe environment for Children and Adults.

e. SUMMARY

Throughout 2024-25 the role of Wesport to advocate for the importance of physical activity to tackle the inequalities that still exist continues to be important. There are many parts of the local ecosystem across the West of England where moving more, physical activity, and sport can play a positive role in achieving much wider outcomes. The Wesport Board of Trustees and team remain focused on the vision and mission of the organisation, and their contribution to achieving them.

2024-25 saw Wesport's role in the West of England voluntary sector landscape increase as part of the engagement with the VCSE Alliance. There has also been an increase in connections with the Health landscape where key conversations are taking place around the role of physical activity.

Wesport's Board of Trustees continue to recognise the excellent progress that the team has made in working effectively across the West of England, particularly noting the challenges of working across such a complex and ever-changing area.

A key element to this is how effectively the team works openly & collaboratively, both within Wesport and across the wider network. The Trustees are grateful for the hard work of the team & the continued focus on the strategic aims of the organisation.

**WEST OF ENGLAND SPORT TRUST
(A COMPANY LIMITED BY GUARANTEE)**

**TRUSTEES' REPORT (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2025**

ACHIEVEMENTS AND PERFORMANCE

FINANCIAL REVIEW

a. RESULT FOR THE YEAR

The accounts on pages 20 to 37 set out the details of the statement of financial activities for the year ended 31 March 2025 and the balance sheet as at that date.

During 2025 total income decreased from £1,362,009 in 2024 to £1,283,253 and total expenditure decreased from £1,419,413 to £1,279,597. The resulting surplus in the year of £3,656.

b. GOING CONCERN

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

c. RESERVES POLICY

The reserves of the Charity should be of a sufficient level to ensure that its recurring commitments and planned revenue expenditure can be met out of income. The Trustees will aim to maintain a balance of £250k - £500k in reserves to cover working capital requirements and to allow for wind up costs should that occur.

Due to changes in the timing of planned expenditure, the Trustees are aware that Wesport's reserves are currently higher than the Reserves Policy states. The staff restructure and appointment of additional roles is ongoing, and Wesport anticipates a change of IT provider will mean additional costs. As these are scheduled for 2025-26, the Trustees approve the current reserves position & will continue to monitor it throughout the year.

At 31 March 2025 the Charity held total reserves of £882,829 represented by restricted reserves of £247,146 and unrestricted reserves of £635,683.

WEST OF ENGLAND
SPORT TRUST

**WEST OF ENGLAND SPORT TRUST
(A COMPANY LIMITED BY GUARANTEE)**

**TRUSTEES' REPORT (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2025**

STRUCTURE, GOVERNANCE AND MANAGEMENT

a. CONSTITUTION

The company is registered as a charitable company limited by guarantee and was set up by a Trust deed.

The company is constituted under a Trust deed and is a registered charity number 1114495.

The principal object of the company is to promote community participation in healthy recreation for the benefit of the inhabitants of the West of England and to provide, or to assist in providing, and to promote: -

- (1) public facilities, amenities, equipment, and services for healthy recreation.
- (2) facilities and services for recreational, sporting, or other leisure time occupation in the interests of social welfare for the public at large or those who by reason of their youth, age, infirmity or disablement, financial hardship or social and economic circumstances, have need of such facilities and services.
- (3) ~~the improvement and preservation of good health and well-being through participation in healthy recreation.~~
- (4) education, training and coaching courses which promote physical health and fitness.
- (5) the advancement of such other charitable purposes beneficial to the community consistent with the objects set out in 3 (a) to (d) above as the Trustees of the Charity shall in their absolute discretion determine.

b. METHOD OF APPOINTMENT OR ELECTION OF TRUSTEES

The management of the company is the responsibility of the Trustees who are elected and co-opted under the terms of the Trust deed.

c. POLICIES ADOPTED FOR THE INDUCTION AND TRAINING OF TRUSTEES

Once Trustees are appointed, each goes through a comprehensive induction process, including receiving a copy of the Wesport Memorandum of Understanding and Articles of Association, recent board papers, minutes and dates of next meetings, a copy of the latest Wesport Strategy and most recent audited accounts.

Trustees receive an induction pack with the documents highlighted above, and including further policy documents – Delegations Policy, Financial Procedures and Policy, Risk Management Plan and Risk Register Policy, Safeguarding Children and Young People Policy, Wesport Trustee Handbook. In addition, Trustee training opportunities are provided through national and local organisations, through direct engagement with the staff team and at events to understand the business of Wesport and the environment the organisation operates within.

Trustees are provided with information about Wesport – Current Trustees / Patrons, Staff Structure and Governance, Chief Executive Officer's job description, Operations Plan for the current financial year and contact details for the CEO and senior team.

Finally, Trustees are provided with information about their role – Trustee Role Description and Person Specification, Good Trustee Practice Information (Charity Commission), Trustee Declaration of Interests, Governance Documents to Sign and Return, Trustee Skills Matrix.

d. PAY POLICY FOR SENIOR STAFF

Wesport has a pay and remunerations policy approved by the board and adhered to on an annual basis. Senior staff pay is a part of this, with specific roles identified at an agreed band of remuneration.

TRUSTEES' REPORT (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2025

STRUCTURE, GOVERNANCE AND MANAGEMENT (CONTINUED)

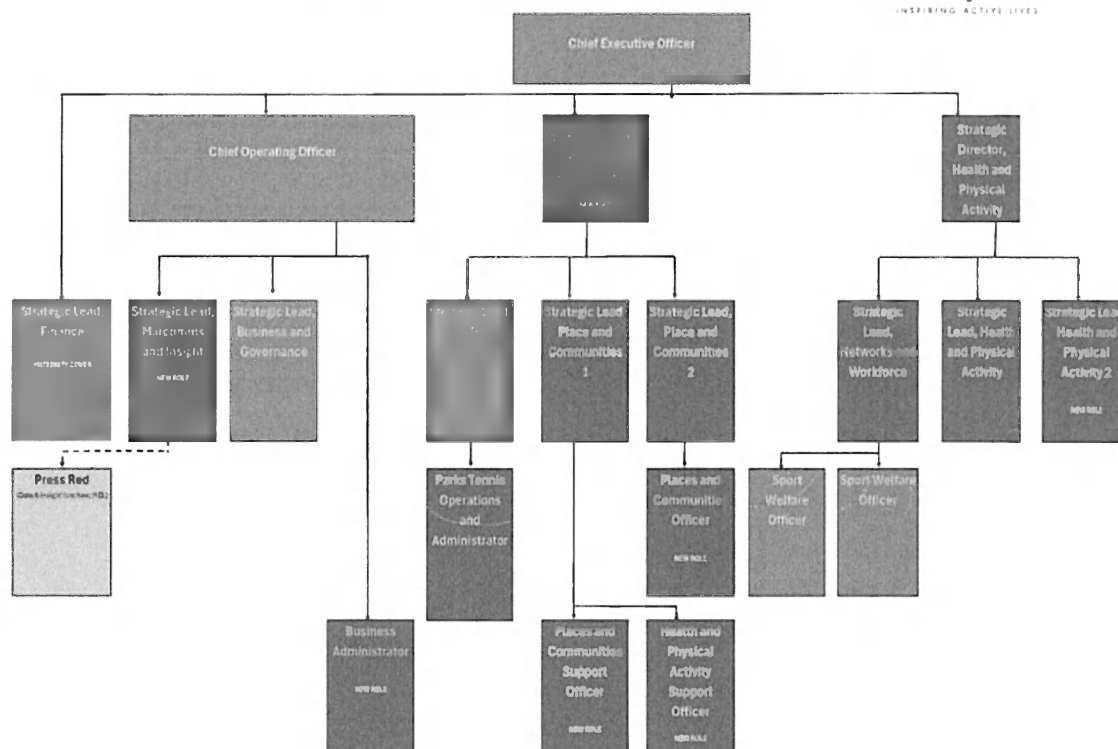
e. RISK MANAGEMENT

The Trustees have assessed Wesport's exposure to major risks, in particular those related to the operations and finances of the company and are satisfied that systems and procedures are in place to mitigate our exposure to the major risks.

f. ORGANISATIONAL STRUCTURE AND DECISION MAKING

Wesport has a Trust Board Legal and Regulatory responsibilities policy, setting out the Board's approach to ensuring full compliance with all legal requirements, including finance, planning and management, internal controls and risk management. Wesport also has a Delegations policy, agreed by the Board of Trustees, which sets out clear delegated responsibility for CEO and senior staff on decision making. On a day-to-day basis, clear policies and procedures are in place to maintain good governance and appropriate lines of communication regarding decision making.

Wesport Staff Structure - March 2025



**TRUSTEES' REPORT (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2025**

FUTURE DEVELOPMENTS

There will continue to be a strong focus on tackling inequalities in our communities. Wesport's engagement within the Health System will continue to develop. The monitoring, evaluation, and learning from these projects will be used to demonstrate impact to secure further funding. The team will continue to focus on their journey to becoming an anti-racist organisation through the implementation of the action plan and by the engagement and collaboration locally and nationally alongside the network of Active Partnerships across England. A decision on the next steps to continue to embed data and insight and monitoring and evaluation and learning within the team will be agreed.

Sport England Tier 3 governance compliance will be a focus for 2024-25, as well as maintaining the existing standards of governance. Safeguarding for children & young people and for adults will also be a focus including the completion of the Safeguarding Adults Framework with Ann Craft Trust.

FUNDS HELD AS CUSTODIAN

Wesport holds a few small funding pots on behalf of small voluntary sector organisations to enable the achievement of local objectives for that sport or organisation. The outcomes worked towards often will straddle financial years, so funding to aid the achievement of these local objectives is held.

Disclosure of information to auditors

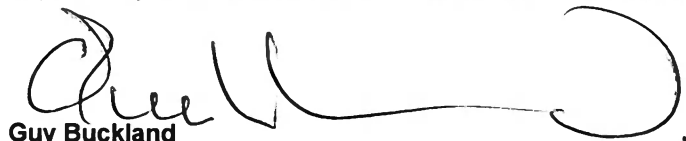
Each of the persons who are Trustees at the time when this Trustees' Report is approved has confirmed that:

- so far as that Trustee is aware, there is no relevant audit information of which the charity's auditors are unaware, and
- that Trustee has taken all the steps that ought to have been taken as a Trustee in order to be aware of any relevant audit information and to establish that the charity's auditors are aware of that information.

Auditors

The auditors, Bishop Fleming LLP, have indicated their willingness to continue in office. The designated Trustees will propose a motion reappointing the auditors at a meeting of the Trustees.

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



Guy Buckland
Chair of Trust Board
Date: 15/7/25

**WEST OF ENGLAND SPORT TRUST
(A COMPANY LIMITED BY GUARANTEE)**

**STATEMENT OF TRUSTEES' RESPONSIBILITIES
FOR THE YEAR ENDED 31 MARCH 2025**

The Trustees (who are also directors of West of England Sport Trust for the purposes of company law) are responsible for preparing the Trustees' report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company law requires the Trustees to prepare financial statements for each financial year. Under company law the Trustees must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the charitable company and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that period. In preparing these financial statements, the Trustees are required to:

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

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

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


Guy Buckland
Chair of Trust Board
Date: 15/7/25

**WEST OF ENGLAND SPORT TRUST
(A COMPANY LIMITED BY GUARANTEE)**

INDEPENDENT AUDITORS' REPORT TO THE MEMBERS OF WEST OF ENGLAND SPORT TRUST

OPINION

We have audited the financial statements of West of England Sport Trust (the 'charitable company') for the year ended 31 March 2025 which comprise the Statement of Financial Activities, the Balance Sheet, the Statement of Cash Flows and the related notes, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' (United Kingdom Generally Accepted Accounting Practice).

In our opinion the financial statements:

- give a true and fair view of the state of the charitable company's affairs as at 31 March 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 Charities Act 2011.

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 Auditors' responsibilities for the audit of the financial statements section of our report. We are independent of the charitable company in accordance with the ethical requirements that are relevant to our audit of the financial statements in the United Kingdom, including the Financial Reporting Council's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

CONCLUSIONS RELATING TO GOING CONCERN

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

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

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

OTHER INFORMATION

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

We have nothing to report in this regard.

**WEST OF ENGLAND SPORT TRUST
(A COMPANY LIMITED BY GUARANTEE)**

**INDEPENDENT AUDITORS' REPORT TO THE MEMBERS OF WEST OF ENGLAND SPORT TRUST
(CONTINUED)**

MATTERS ON WHICH WE ARE REQUIRED TO REPORT BY EXCEPTION

We have nothing to report in respect of the following matters where the Charities (Accounts and Reports) Regulations 2008 requires us to report to you if, in our opinion:

- the information given in the Trustees' Report is inconsistent in any material respect with the financial statements; or
- sufficient accounting records have not been kept; or
- the financial statements are not in agreement with the accounting records and returns; or
- we have not received all the information and explanations we require for our audit.

RESPONSIBILITIES OF TRUSTEES

As explained more fully in the Trustees' Responsibilities Statement, the Trustees (who are also the directors of the charitable company for the purposes of company law) are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the Trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the Trustees are responsible for assessing the charitable company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the Trustees either intend to liquidate the charitable company or to cease operations, or have no realistic alternative but to do so.

**WEST OF ENGLAND SPORT TRUST
(A COMPANY LIMITED BY GUARANTEE)**

**INDEPENDENT AUDITORS' REPORT TO THE MEMBERS OF WEST OF ENGLAND SPORT TRUST
(CONTINUED)**

AUDITORS' 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 Auditors' 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:

- We have considered the nature of the sector, control environment and financial performance;
- We have considered the results of enquiries with management and trustees in relation to their own identification and assessment of the risk of irregularities within the entity; and
- We have reviewed the documentation of key processes and controls and performed walkthroughs of transactions to confirm that the systems are operating in line with documentation.

As a result of these procedures, we have considered the opportunities and incentives that may exist within the organisation for fraud and identified the highest area of risk to be in relation to revenue recognition, with a particular risk in relation to year-end cut off. In common with all audits under ISAs (UK) we are also required to perform specific procedures to respond to the risk of management override.

We have also obtained understanding of the legal and regulatory frameworks that the Charity operates in, focusing on provisions of those laws and regulations that had a direct effect on the determination of material amounts and disclosures in the financial statements. The key laws and regulations we considered in this context included the Charities Act 2011, Charity SORP 2019, FRS 102 and the terms and conditions attaching to material grants received by the Charity. In addition, we considered the provisions of other laws and regulations that do not have a direct effect on the financial statements but compliance with which may be fundamental to the Charity's ability to operate or avoid a material penalty. These included data protection regulations, health and safety regulations and employment legislation.

Our procedures to respond to risks identified included the following:

- Reviewing the financial statement disclosures and testing to supporting documentation to assess compliance with provisions of relevant laws and regulations described as having a direct effect on the financial statements;
- Performing analytical procedures to identify unusual or unexpected relationships that may indicate risks of material misstatement due to fraud;
- Reviewing board meeting minutes;
- Enquiring of management in relation to actual and potential claims or litigations; and
- Performing detailed transactional testing in relation to the recognition of revenue, specifically grants, with a particular focus around year-end cut off.

In addressing the risk of fraud through management override of controls, testing the appropriateness of journal entries and other adjustments; assessing whether the judgments made in accounting estimates are indicative of potential bias; and evaluating the business rationale of significant transactions that are unusual or outside the normal course of business.

We also communicated identified laws and regulation and potential fraud risk to all trustees of the engagement team and remained alert to possible indicators of fraud or non-compliance with laws and regulations throughout the audit.

**WEST OF ENGLAND SPORT TRUST
(A COMPANY LIMITED BY GUARANTEE)**

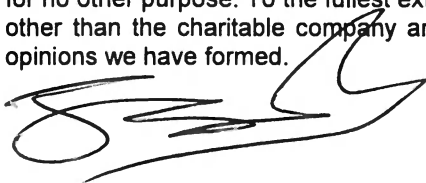
**INDEPENDENT AUDITORS' REPORT TO THE MEMBERS OF WEST OF ENGLAND SPORT TRUST
(CONTINUED)**

As a result of the inherent limitations of an audit, there is a risk that not all irregularities, including a material misstatement in financial statements or non-compliance with regulation, will be detected by us. The risk increases the further removed compliance with a law and regulation is from the events and transactions reflected in the financial statements, given we will be less likely to be aware of it, or should the irregularity occur as a result of fraud rather than a one-off error, as this may involve intentional concealment, forgery, collusion, omission or misrepresentation.

A further description of our responsibilities for the audit of the financial statements is located on the Financial Reporting Council's website at: www.frc.org.uk/auditorsresponsibilities. This description forms part of our Auditors' Report.

USE OF OUR REPORT

This report is made solely to the charitable company's members, as a body, in accordance with Part 4 of the Charities (Accounts and Reports) Regulations 2008. 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 Auditors' 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 its members, as a body, for our audit work, for this report, or for the opinions we have formed.



Joseph Scaife FCA DChA (Senior Statutory Auditor)

for and behalf of
Bishop Fleming LLP
Chartered Accountants
Statutory Auditors
10 Temple Back
Bristol
BS1 6FL

Date: 17/7/25

WEST OF ENGLAND SPORT TRUST
(A COMPANY LIMITED BY GUARANTEE)

STATEMENT OF FINANCIAL ACTIVITIES (INCORPORATING INCOME AND EXPENDITURE ACCOUNT)
FOR THE YEAR ENDED 31 MARCH 2025

		Unrestricted funds 2025 £	Restricted funds 2025 £	Total funds 2025 £	Total funds 2024 £
	Note				
Income from:					
Donations and legacies	2	507,127	571,840	1,078,967	1,163,149
Charitable activities	3	134,125	18,013	152,138	144,019
Investments	4	52,148	-	52,148	54,841
Total income		693,400	589,853	1,283,253	1,362,009
Expenditure on:					
Charitable activities	5	599,097	680,500	1,279,597	1,419,413
Total expenditure		599,097	680,500	1,279,597	1,419,413
Net movement in funds		94,303	(90,647)	3,656	(57,404)
Reconciliation of funds:					
Total funds brought forward		541,380	337,793	879,173	936,577
Net movement in funds		94,303	(90,647)	3,656	(57,404)
Total funds carried forward		635,683	247,146	882,829	879,173

The Statement of Financial Activities includes all gains and losses recognised in the year.

The notes on pages 23 to 37 form part of these financial statements.

**WEST OF ENGLAND SPORT TRUST
(A COMPANY LIMITED BY GUARANTEE)
REGISTERED NUMBER:05794916**


**BALANCE SHEET
AS AT 31 MARCH 2025**

	Note	2025 £	2024 £
Tangible assets	10	5,932	7,415
		5,932	7,415
Current assets			
Debtors	11	22,508	39,487
Cash at bank and in hand		947,164	995,029
		969,672	1,034,516
Creditors: amounts falling due within one year	12	(92,775)	(162,758)
Net current assets		876,897	871,758
Total assets less current liabilities		882,829	879,173
Total net assets		882,829	879,173
Charity funds			
Restricted funds	13	247,146	337,793
Unrestricted funds	13	635,683	541,380
Total funds		882,829	879,173

The Trustees acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and preparation of financial statements.

The financial statements have been prepared in accordance with the provisions applicable to entities subject to the small companies regime.

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


Guy Buckland
Chair of Trust Board
Date: 15/7/25

The notes on pages 23 to 37 form part of these financial statements.

WEST OF ENGLAND SPORT TRUST
(A COMPANY LIMITED BY GUARANTEE)

STATEMENT OF CASH FLOWS
FOR THE YEAR ENDED 31 MARCH 2025

	2025 £	2024 £
Cash flows from operating activities		
Net cash used in operating activities	(100,013)	(63,061)
Cash flows from investing activities		
Investment income received	52,148	54,841
Purchase of tangible fixed assets	-	(8,394)
Net cash provided by investing activities	52,148	46,447
Change in cash and cash equivalents in the year	(47,865)	(16,614)
Cash and cash equivalents at the beginning of the year	995,029	1,011,643
Cash and cash equivalents at the end of the year	947,164	995,029

The notes on pages 23 to 37 form part of these financial statements

1. ACCOUNTING POLICIES

1.1 BASIS OF PREPARATION OF FINANCIAL STATEMENTS

The financial statements have been prepared in accordance with the Charities SORP (FRS 102) - Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

West of England Sport Trust meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy.

1.2 COMPANY STATUS

The company is a company limited by guarantee. The members of the company are the Trustees named on page 1. In the event of the company being wound up, the liability in respect of the guarantee is limited to £1 per member of the company.

1.3 FUND ACCOUNTING

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

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

1.4 GOING CONCERN

The Trustees assess whether the use of going concern is appropriate, i.e. whether there are any material uncertainties related to events or conditions that may cast significant doubt on the ability of the charity to continue as a going concern. The Trustees make this assessment in respect of a period of one year from the date of approval of the financial statements.

The Trustees continue to monitor the long-term reserves of the charity. Under all the scenarios reviewed, the charity has sufficient reserves to enable it to continue as a going concern for the foreseeable future. For this reason it continues to adopt the going concern basis in preparing the financial statements.

1.5 INCOME

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

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

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2025

1. ACCOUNTING POLICIES (continued)

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 by activity. The costs of each activity are made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned between those activities on a basis consistent with the use of resources.

Charitable activities costs are costs incurred on the company's educational operations, including support costs and costs relating to the governance of the company apportioned to charitable activities.

1.7 TANGIBLE FIXED ASSETS AND DEPRECIATION

All assets costing more than £5,000 are capitalised.

Tangible fixed assets are initially recognised at cost. After recognition, under the cost model, tangible fixed assets are measured at cost less accumulated depreciation and any accumulated impairment losses.

Depreciation is charged so as to allocate the cost of tangible fixed assets less their residual value over their estimated useful lives, using the straight-line method.

Depreciation is provided on the following basis:

Motor vehicles	- 20% straight line
----------------	---------------------

1.8 OPERATING LEASES

Rentals paid under operating leases are charged to the Statement of Financial Activities on a straight line basis over the lease term.

Benefits received and receivable as an incentive to sign an operating lease are recognised on a straight line basis over the period until the date the rent is expected to be adjusted to the prevailing market rate.

1.9 DEBTORS

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

1.10 CASH AT BANK AND IN HAND

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

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2025**

1. ACCOUNTING POLICIES (continued)

1.11 LIABILITIES AND PROVISIONS

Liabilities are recognised when there is an obligation at the Balance sheet date as a result of a past event, it is probable that a transfer of economic benefit will be required in settlement, and the amount of the settlement can be estimated reliably. Liabilities are recognised at the amount that the company anticipates it will pay to settle the debt or the amount it has received as advanced payments for the goods or services it must provide. Provisions are measured at the best estimate of the amounts required to settle the obligation. Where the effect of the time value of money is material, the provision is based on the present value of those amounts, discounted at the pre-tax discount rate that reflects the risks specific to the liability. The unwinding of the discount is recognised within interest payable and similar charges.

1.12 PENSIONS

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

1.13 FINANCIAL INSTRUMENTS

Financial instruments are classified and accounted for, according to the substance of the contractual arrangement, as either financial assets, financial liabilities or equity instruments. An equity instrument is any contract that evidences a residual interest in the assets of the company after deducting all of its liabilities. Financial instruments includes cash at bank, trade debtors, accrued income from financial instruments (comprising dividends and interest due from investments), trade creditors and accrued expenditure.

**WEST OF ENGLAND SPORT TRUST
(A COMPANY LIMITED BY GUARANTEE)**

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2025**

2. INCOME FROM DONATIONS AND GRANTS

	Unrestricted funds 2025 £	Restricted funds 2025 £	Total funds 2025 £	Total funds 2024 £
Donations	20	3,000	3,020	1,500
Grants	507,107	568,840	1,075,947	1,161,649
	<u>507,127</u>	<u>571,840</u>	<u>1,078,967</u>	<u>1,163,149</u>
	<u><u>507,127</u></u>	<u><u>571,840</u></u>	<u><u>1,078,967</u></u>	<u><u>1,163,149</u></u>
TOTAL 2024	<u><u>497,162</u></u>	<u><u>665,987</u></u>	<u><u>1,163,149</u></u>	

Included within restricted grant funding, £86,061 relates to NHS income and £85,957 relates to Avon & Somerset Police income.

WEST OF ENGLAND SPORT TRUST
(A COMPANY LIMITED BY GUARANTEE)

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2025

3. INCOME FROM CHARITABLE ACTIVITIES

	Unrestricted funds 2025 £	Restricted funds 2025 £	Total funds 2025 £	Total funds 2024 £
Core and operational services	2,945	18,013	20,958	6,850
Tennis	131,180	-	131,180	131,881
Grant funding	-	-	-	5,288
	<u>134,125</u>	<u>18,013</u>	<u>152,138</u>	<u>144,019</u>
TOTAL 2024	<u>138,731</u>	<u>5,288</u>	<u>144,019</u>	

Tennis income partly relates to revenue from annual tennis memberships. Income for the proportion of the membership term that relates to the next financial year has been deferred in line with FRS102.

4. INVESTMENT INCOME

	Unrestricted funds 2025 £	Total funds 2025 £	Total funds 2024 £
Interest on deposit accounts	52,148	52,148	54,841
	<u>54,841</u>	<u>54,841</u>	
TOTAL 2024	<u>54,841</u>	<u>54,841</u>	

**WEST OF ENGLAND SPORT TRUST
(A COMPANY LIMITED BY GUARANTEE)**

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2025**

5. ANALYSIS OF EXPENDITURE ON CHARITABLE ACTIVITIES

Summary by fund type

	Unrestricted funds 2025 £	Restricted funds 2025 £	Total 2025 £	Total 2024 £
Core and operational services	456,272	-	456,272	427,179
Sport England	-	288,325	288,325	272,699
Grant funding	-	392,175	392,175	586,731
Tennis	142,825	-	142,825	132,804
	<u>599,097</u>	<u>680,500</u>	<u>1,279,597</u>	<u>1,419,413</u>
TOTAL 2024	<u>559,983</u>	<u>859,430</u>	<u>1,419,413</u>	

Included in restricted grant funding expenditure, £195,698 relates to NHS expenditure incurred, £84,398 relates to Avon & Somerset Police expenditure incurred, £2,823 relates to Bristol City Council expenditure incurred and £33,890 relates to South Gloucestershire Council expenditure incurred.

6. ANALYSIS OF EXPENDITURE BY ACTIVITIES

	Activities undertaken directly 2025 £	Support costs 2025 £	Total funds 2025 £	Total funds 2024 £
Core and operational services	325,648	130,624	456,272	427,179
Sport England	272,502	15,823	288,325	272,699
Grant funding	355,139	37,036	392,175	586,731
Tennis	125,287	17,538	142,825	132,804
	<u>1,078,576</u>	<u>201,021</u>	<u>1,279,597</u>	<u>1,419,413</u>
TOTAL 2024	<u>1,255,397</u>	<u>164,016</u>	<u>1,419,413</u>	

Included within restricted grants activities undertaken directly £160,268 relates to NHS expenditure, £84,398 relates to Avon & Somerset Police expenditure; £2,823 relates to Bristol City Council and £33,890 relates to South Gloucestershire Council expenditure incurred in the year.

Included within restricted grants support costs, £35,430 relates to NHS expenditure incurred.

WEST OF ENGLAND SPORT TRUST
(A COMPANY LIMITED BY GUARANTEE)

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2025

6. ANALYSIS OF EXPENDITURE BY ACTIVITIES (CONTINUED)

ANALYSIS OF DIRECT COSTS

	Core and operational services 2025 £	Sport England 2025 £	Grant funding 2025 £	Tennis 2025 £	Total funds 2025 £	Total funds 2024 £
Staff costs	294,209	193,819	80,282	59,740	628,050	622,642
Delivery costs	10,489	34,741	43,487	65,547	154,264	125,438
Grants for delivery	20,950	43,942	231,370	-	296,262	507,317
	<u>325,648</u>	<u>272,502</u>	<u>355,139</u>	<u>125,287</u>	<u>1,078,576</u>	<u>1,255,397</u>
TOTAL 2024	<u><u>331,286</u></u>	<u><u>244,128</u></u>	<u><u>557,066</u></u>	<u><u>122,917</u></u>	<u><u>1,255,397</u></u>	

ANALYSIS OF SUPPORT COSTS

	Core and operational services 2025 £	Sport England 2025 £	Grant funding 2025 £	Tennis 2025 £	Total funds 2025 £	Total funds 2024 £
General management (inc. office and staff expenses)	73,056	2,935	10,902	10,848	97,741	99,010
Marketing and communications	-	-	300	6,690	6,990	7,790
Consultancy	45,911	12,888	25,834	-	84,633	45,846
Governance	10,174	-	-	-	10,174	10,391
Asset depreciation	1,483	-	-	-	1,483	979
	<u>130,624</u>	<u>15,823</u>	<u>37,036</u>	<u>17,538</u>	<u>201,021</u>	<u>164,016</u>
TOTAL 2024	<u><u>95,893</u></u>	<u><u>28,571</u></u>	<u><u>29,665</u></u>	<u><u>9,887</u></u>	<u><u>164,016</u></u>	

**WEST OF ENGLAND SPORT TRUST
(A COMPANY LIMITED BY GUARANTEE)**

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2025**

6. ANALYSIS OF EXPENDITURE BY ACTIVITIES (CONTINUED)

ANALYSIS OF SUPPORT COSTS (continued)

Included within restricted grant funding staff costs, £33,700 relates to NHS funding, £7,500 relates to Avon & Somerset police funding and £9,890 relates to South Gloucestershire Council funding.

Included within the restricted grant funding delivery costs, £27,434 relates to NHS delivery costs.

Included within the restricted grant funding grants for delivery, £99,135 relates to NHS delivery grants, £24,000 relates to South Gloucestershire Council and £76,898 relates to Avon & Somerset Police.

Included within support costs, NHS support costs incurred of £9,296 for general management, £300 for marketing and communication and £25,834 for consultancy.

7. AUDITORS' REMUNERATION

	2025 £	2024 £
Fees payable to the Charity's auditor in respect of:		
Auditors' remuneration - audit	6,240	6,000
Auditors' remuneration - other services	2,000	2,000
	<u>6,240</u>	<u>2,000</u>

During the year, no Trustees received any remuneration (2024: £Nil).

During the year, no Trustees received any benefits in kind (2024: £Nil).

During the year, no Trustees received reimbursement of expenses (2024: £Nil).

During the year no Trustees provided consultancy services to the Charity for delivery of workshops at Health events (2024: 1 Trustee, totalling £960).

8. STAFF COSTS

	2025 £	2024 £
Wages and salaries	504,524	497,404
Social security costs	44,681	43,465
Contribution to defined contribution pension schemes	78,845	81,773
	<u>628,050</u>	<u>622,642</u>

The average number of persons employed by the Charity during the year was as follows:

	2025 No.	2024 No.
Senior Management Team	2	2
Development officers and administration	14	15
	<u>16</u>	<u>17</u>

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8. STAFF COSTS (CONTINUED)

The number of employees whose employee benefits (excluding employer pension costs) exceeded £60,000 was:

	2025 No.	2024 No.
In the band £80,001 - £90,000	-	1
In the band £90,001 - £100,000	1	-

9. TRUSTEES' INDEMNITY INSURANCE

During the year the charity paid £1,530 (2024: £1,457) for Trustee indemnity insurance.

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NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2025

10. TANGIBLE FIXED ASSETS

	Motor vehicles £
COST OR VALUATION	
At 1 April 2024	8,394
At 31 March 2025	8,394
DEPRECIATION	
At 1 April 2024	979
Charge for the year	1,483
At 31 March 2025	2,462
NET BOOK VALUE	
At 31 March 2025	5,932
At 31 March 2024	7,415

11. DEBTORS

	2025 £	2024 £
DUE WITHIN ONE YEAR		
Trade debtors	19,306	35,353
Prepayments and accrued income	3,202	4,134
	22,508	39,487

12. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2025 £	2024 £
Trade creditors	13,400	56,380
Other taxation and social security	10,375	11,951
Pension fund loan payable	6,501	6,681
Accruals and deferred income	62,499	87,746
	92,775	162,758

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NOTES TO THE FINANCIAL STATEMENTS
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13. STATEMENT OF FUNDS

STATEMENT OF FUNDS - CURRENT YEAR

	Balance at 1 April 2024 £	Income £	Expenditure £	Balance at 31 March 2025 £
UNRESTRICTED FUNDS				
Wesport Core and Operational	490,494	562,220	(456,273)	596,441
Tennis	50,886	131,180	(142,824)	39,242
	<u>541,380</u>	<u>693,400</u>	<u>(599,097)</u>	<u>635,683</u>
RESTRICTED FUNDS				
Sport England	67,188	301,650	(288,325)	80,513
NHS	206,114	86,061	(195,698)	96,477
Bristol City Council	2,823	-	(2,823)	-
South Gloucestershire Council	13,032	24,000	(33,890)	3,142
Avon and Somerset Police	941	85,957	(84,398)	2,500
Other Grant Funding	47,695	92,185	(75,366)	64,514
	<u>337,793</u>	<u>589,853</u>	<u>(680,500)</u>	<u>247,146</u>
TOTAL OF FUNDS	<u>879,173</u>	<u>1,283,253</u>	<u>(1,279,597)</u>	<u>882,829</u>

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2025**

13. STATEMENT OF FUNDS (CONTINUED)

Sport England – this is funding received for programmes including Children & Young People, Workforce, Tackling Inequalities, Opening School Facilities, and Data & Insight.

NHS: This is funding from BNSSG ICB (Bristol, North Somerset and South Gloucestershire Integrated Care Board) for projects including Ageing Well, Green Social Prescribing and Vanguard Mental Health for Children and Young People.

Bristol City Council: This is grant funding for the Contain Outbreak Management Fund in Bristol (COMF). This grant funding was to use physical activity and movement as a tool to deliver a targeted intervention with the power to both protect vulnerable sections of the population from the effects of further outbreaks and to assist recovery by improving physical and mental health, advancing individual lives and bringing communities together.

South Gloucestershire Council: This is grant funding for the Contain Outbreak Management Fund in South Gloucestershire (COMF). This grant funding was to use physical activity and movement as a tool to deliver a targeted intervention with the power to both protect vulnerable sections of the population from the effects of further outbreaks and to assist recovery by improving physical and mental health, advancing individual lives and bringing communities together.

Avon & Somerset Police: This grant funding is to support projects in the community that use sport and movement in its widest sense as a tool to engage young people at risk of being involved in criminal behaviour.

Other Grant Funding: this is funding received for various projects including but not limited to Opening Schools Facilities funding and community tennis funds.

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13. STATEMENT OF FUNDS (CONTINUED)

STATEMENT OF FUNDS - PRIOR YEAR

	Balance at 1 April 2023 £	Income £	Expenditure £	Balance at 31 March 2024 £
UNRESTRICTED FUNDS				
Wesport Core and Operational	358,819	558,854	(427,179)	490,494
Tennis	51,810	131,880	(132,804)	50,886
	<u>410,629</u>	<u>690,734</u>	<u>(559,983)</u>	<u>541,380</u>
RESTRICTED FUNDS				
Sport England	189,837	150,050	(272,699)	67,188
NHS	143,124	419,844	(356,854)	206,114
Bristol City Council	17,948	-	(15,125)	2,823
South Gloucestershire Council	126,994	-	(113,962)	13,032
Avon and Somerset Police	10,000	60,000	(69,059)	941
Other Grant Funding	38,045	41,381	(31,731)	47,695
	<u>525,948</u>	<u>671,275</u>	<u>(859,430)</u>	<u>337,793</u>
TOTAL OF FUNDS	<u><u>936,577</u></u>	<u><u>1,362,009</u></u>	<u><u>(1,419,413)</u></u>	<u><u>879,173</u></u>

14. ANALYSIS OF NET ASSETS BETWEEN FUNDS

ANALYSIS OF NET ASSETS BETWEEN FUNDS - CURRENT YEAR

	Unrestricted funds 2025 £	Restricted funds 2025 £	Total funds 2025 £
Tangible fixed assets	5,932	-	5,932
Current assets	657,094	312,578	969,672
Creditors due within one year	(27,343)	(65,432)	(92,775)
TOTAL	<u><u>635,683</u></u>	<u><u>247,146</u></u>	<u><u>882,829</u></u>

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NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2025

14. ANALYSIS OF NET ASSETS BETWEEN FUNDS (CONTINUED)

ANALYSIS OF NET ASSETS BETWEEN FUNDS - PRIOR YEAR

	Unrestricted funds 2024 £	Restricted funds 2024 £	Total funds 2024 £
Tangible fixed assets	7,415	-	7,415
Current assets	611,245	423,271	1,034,516
Creditors due within one year	(77,280)	(85,478)	(162,758)
TOTAL	541,380	337,793	879,173

15. RECONCILIATION OF NET MOVEMENT IN FUNDS TO NET CASH FLOW FROM OPERATING ACTIVITIES

	2025 £	2024 £
Net income/expenditure for the year (as per Statement of Financial Activities)	3,656	(57,404)
ADJUSTMENTS FOR:		
Depreciation charges	1,483	979
Investment income received	(52,148)	(54,841)
Decrease in debtors	16,979	158,674
Decrease in creditors	(68,117)	(110,469)
NET CASH USED IN OPERATING ACTIVITIES	(98,147)	(63,061)

16. ANALYSIS OF CASH AND CASH EQUIVALENTS

	2025 £	2024 £
Cash in hand	947,164	995,029
TOTAL CASH AND CASH EQUIVALENTS	947,164	995,029

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17. ANALYSIS OF CHANGES IN NET DEBT

	At 1 April 2024	Cash flows	At 31 March 2025
	£	£	£
Cash at bank and in hand	995,029	(47,865)	947,164
Debt due within 1 year	(6,681)	180	(6,501)
	<u>988,348</u>	<u>(47,685)</u>	<u>940,663</u>

18. OPERATING LEASE COMMITMENTS

During the year £26,021 has been recognised in expenditure in relation to operating lease payments (2024: £20,422).

19. CHARITY INFORMATION

The West of England Sport Trust is a company limited by guarantee and a charity registered at the Charity Commission in England and Wales. The principal office is The Vassall Centre Gill Avenue, Fishponds, Bristol, England, BS16 2QQ.