

# YORKSHIRE SPORT FOUNDATION

England & Wales · Charity number 1143654

## Details

---

**Other names** WEST YORKSHIRE SPORT

**Status** Registered

**Legal form** Charitable company

**Company number** [07633990](#)

**Registered** 2011-09-02

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

## Contact

---

**Address** Nepshaw Lane South  
Morley  
Leeds  
LS27 7JQ

**Phone** 03302020280

**Email** [info@yorkshiresport.org](mailto:info@yorkshiresport.org)

**Website** [yorkshiresport.org](http://yorkshiresport.org)

## Activities

---

**Objects:** THE OBJECTS ARE SPECIFICALLY RESTRICTED TO ANY EXCLUSIVELY CHARITABLE PURPOSES FOR THE PUBLIC BENEFIT AND IN PARTICULAR:5.1 THE ADVANCEMENT OF AMATEUR SPORT AND THE PROMOTION OF COMMUNITY PARTICIPATION IN HEALTHY RECREATION IN PARTICULAR BY THE CO-ORDINATION OF SPORTING AND PHYSICAL ACTIVITIES AND/OR THE PROVISION OF FACILITIES FOR THE PLAYING OF SPORTS; 5.2 TO ADVANCE THE EDUCATION OF THE PUBLIC IN THE SUBJECT OF SPORT AND PHYSICAL RECREATION AND THE PROVISION OF FACILITIES, COURSES, TRAINING PROGRAMMES AND RESOURCES TO ENABLE, ASSIST AND ENCOURAGE THE EDUCATION OF PERSONS IN SPORT AND PHYSICAL ACTIVITY; 5.3 THE ADVANCEMENT OF GOOD HEALTH; AND5.4 THE PROMOTION OR PROVISION OF FACILITIES FOR RECREATION OR OTHER LEISURE TIME OCCUPATION OF INDIVIDUALS WHO HAVE NEED OF SUCH FACILITIES BY REASON OF THEIR YOUTH, AGE, INFIRMITY OR DISABLEMENT, FINANCIAL HARDSHIP OR SOCIAL AND ECONOMIC CIRCUMSTANCES OR FOR THE PUBLIC AT LARGE IN THE INTERESTS OF SOCIAL WELFARE AND WITH THE OBJECT OF IMPROVING THE CONDITION OF LIFE OF THE SAID PERSONS.

**Activities:** Yorkshire Sport Foundation is a company which connects providers of sport and physical activity such as National Governing Bodies, Local Authorities, Schools, Colleges and universities and local clubs to work together to increase the number and quality of opportunities to take part across the South and West Yorkshire areas.

## Classification

---

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

## Geography

---

- Barnsley
- Bradford City
- Calderdale
- City Of Wakefield
- Doncaster
- Kirklees
- Leeds City
- Rotherham
- Sheffield City

## Finances

---

Period end	Income	Expenditure	Assets	Employees
2025-03-31	£2,441,937	£2,309,240	£1,331,072	35
2024-03-31	£1,942,239	£2,152,806	£1,198,375	34
2023-03-31	£2,379,940	£2,481,375	£1,408,942	38
2022-03-31	£2,688,687	£3,101,992	£1,510,377	41
2021-03-31	£2,607,424	£2,355,569	£1,923,682	40

## Trustees

Name	Role	Appointed
<b>Brendan John Fatchett</b>	Chair	2023-07-18
Caroline Black		2020-10-12
Helen Kendall		2020-10-12
Karl Oxford		2024-11-04
Marianna Hargreaves		2026-05-11
Mark Winder		2024-01-29
Michael Hirst		2024-01-29
Neil Fletcher		2026-05-11
Samantha Grey		2026-05-11

**YORKSHIRE SPORT FOUNDATION**

England & Wales - Charity number 1143654

---

# Accounts

---

**Charity registration number 1143654 (England and Wales)**

**Company registration number 07633990**

**YORKSHIRE SPORT FOUNDATION**  
**ANNUAL REPORT AND FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 MARCH 2025**

# YORKSHIRE SPORT FOUNDATION

## LEGAL AND ADMINISTRATIVE INFORMATION

---

### Trustees

Ms C Black  
Ms H Kendall  
Ms R Salloo  
Ms G Smith  
Ms R Bibbs  
Mr B Fatchett  
Mr M Winder  
Mr M Hirst  
Mr K Oxford (Appointed 4 November 2024)  
Ms J Bridger (Appointed 4 November 2024)

### Chief Executive Officer

Nigel Harrison

### Charity number

1143654

### Company number

07633990

### Registered and principal office

West Yorkshire Joint Services  
Nepshaw Lane South  
Morley  
Leeds  
LS27 7JQ

### Auditor

Henton & Co LLP  
Northgate  
118 North Street  
Leeds  
England  
LS2 7PN

### Bankers

Barclays Bank plc  
347 Commercial Street  
Halifax  
HX1 1BE  
  
Flagstone Group Ltd  
1st Floor, Clareville House  
26 - 27 Oxendon Street  
London  
SW1Y 4EL

---

# YORKSHIRE SPORT FOUNDATION

## CONTENTS

---

	<b>Page</b>
Chief Executive introduction	1 - 3
Trustees' report	4 - 10
Independent auditor's report	11 - 13
Statement of financial activities	14 - 15
Balance sheet	16
Statement of cash flows	17
Notes to the financial statements	18 - 29

---

# YORKSHIRE SPORT FOUNDATION

## CHIEF EXECUTIVE INTRODUCTION

*FOR THE YEAR ENDED 31 MARCH 2025*

---

### Chairman Foreword

I am pleased to introduce the Annual Report for the 24/25 financial year. This year has seen many achievements enabling our region to move towards our vision of a vibrant, healthy and prosperous Yorkshire through everyone moving more.

As always we work alongside our partners in the sports sector to continue to strive to get funding into our area and into the places it can make the biggest difference. The challenging economic climate continues to influence the places in which we work ensuring we focus on the areas and communities that need it most. This year has seen the final year of the Opening School Facilities Programme with another million pounds going into local schools as well as a number of our districts being successful in gaining place based Sport England funding.

We continue to work closely with established partners and new ones to effect system change in the region among the health, community, education and other sectors to use sport and physical activity as a force for good in everyone's lives.

This year has seen two new members join the Board of Trustees in Jodie Bridger and Karl Oxford, I thank them and the rest of the Board of Trustees for their time and support throughout the year as well as the wider team for their work.

Special thanks must go to Nigel Harrison who will leave Yorkshire Sport Foundation in September after over 24 years of service. His passion, support and unwavering commitment to Yorkshire Sport Foundation is clear to see. He has been inspirational at a local and regional level whilst also working alongside the wider Active Partnership Network and other national partners to advocate for Sport at a National level. I and the rest of the Board of Trustees thank Nigel whole heartedly for his service and wish him every success in the future.

After a thorough recruitment process I am delighted to welcome Carl Hawkes to the team as Yorkshire Sport Foundation's CEO from late September 2025.

Signed by:

  
**Brendan Patchett**

**Chair**

# YORKSHIRE SPORT FOUNDATION

## CHIEF EXECUTIVE INTRODUCTION (CONTINUED)

### *FOR THE YEAR ENDED 31 MARCH 2025*

---

#### **CEO Introduction**

I am again delighted to present the 2024/2025 Annual Report for Yorkshire Sport Foundation that has seen us complete the third year of the Sport England five-year funding cycle.

It seems every day there is new and emerging evidence of the role that sport and physical activity in improving health, community connectivity and economic growth yet the activity rates across our area remain static; the efforts of the many being counteracted by the forces that society has created over decades that lead to people becoming inactive.

But we know population level changes can take place. The world leading research of the JU:MP programme in Bradford has shown increases in children and young people's activity levels whilst the original Local Delivery Pilots in Calderdale and Doncaster are showing encouraging signs in the Active Lives data.

These are all founded on the fundamentals of local decision making, local partners working together with local communities who know their area better than anyone. It has been our strategy for a number of years to ensure the structures and ways of working are in place to create these conditions. We are now in a much more mature place with all of our nine districts now with plans and at various stages of funding that will drive the work over the next few years. The main thrust of our year has been working with local partners and Sport England to put this in place.

We have also been making things happen. We have concluded the major Department of Education funded Opening Schools Facilities programme which has given tens of thousands of children and young people sporting opportunities. Our Creating Active Schools programme is embedded in many more schools; the School Games programme involves an array of small to large sporting events aligned to local need; we've introduced the Active Start programme for under 5's; at the other end of the life cycle we've introduced physical activity awareness training for those working in care homes; we've supported the establishment of physical activity in cancer pathways; and we've facilitated conferences around Active Design, PE and School Sport, Anti-Racism in Sport and Workforce Skills. All work our team has done to support our partners.

This year, especially, we have ramped up our relationships with the Mayoral Combined Authorities in West Yorkshire and South Yorkshire as the national policy of increased devolution takes hold. Mayor Tracy Brabin in West Yorkshire had increasing sports opportunities as part of her manifesto commitments whilst Mayor Oliver Coppard in South Yorkshire sees physical activity as a major part of driving better health in the region. We have been working with both on plans to reach their aims and in doing so facilitated closer links with Sport England which will see the forthcoming signing of Memoranda of Understanding between the parties.

As a team we have continued to take part in the 'Best Companies to Work For' programme, it gives us insight and benchmarks of what we are like to work for as a company. It is really pleasing to see our scores increase this year to be scored the highest amongst all the charities in the UK that took part in the extensive scheme. Something we should celebrate.

As we enter into the fourth year of the cycle our thoughts and plans need to look to the future; especially in light of the new government with a major focus on their five missions; the recent NHS 10 Year Plan being the latest in major policy documents we need to respond and adapt to. So next year (2025/2026) we will need to re-look at our strategy and business plans ahead of the next Sport England submission next Summer.

# YORKSHIRE SPORT FOUNDATION

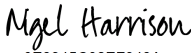
## CHIEF EXECUTIVE INTRODUCTION (CONTINUED)

### *FOR THE YEAR ENDED 31 MARCH 2025*

---

In light of that, I have decided it's right for someone else to lead that process from strategy design through to delivery, so will be leaving the organisation in September. Having been the first employee of West Yorkshire Sport in 2001 I have had the genuine privilege and honour to have led the organisation, through it's several iterations, since then and I owe a lot of people a lot of thanks. I have worked with some wonderfully energetic, passionate and skilled people over the years where the lines of employment are often blurred as team members and partners work towards the same objectives with shared values. That's where the really great work takes place.

Simply, thank you to everyone who has worked with us over the last year, and, on a personal note, over the last couple of decades.

DocuSigned by:  
  
0E3345C02EF943A.....

Nigel Harrison  
**CEO**

Date: 8/13/2025 .....

# YORKSHIRE SPORT FOUNDATION

## TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT)

### FOR THE YEAR ENDED 31 MARCH 2025

---

The Trustees present their annual report and financial statements for the year ended 31 March 2025.

The directors of the charitable company (the charity) are its trustees for the purpose of charity law and throughout this report are collectively referred to as the Board of Trustees. Their responsibilities include all the responsibilities of directors under the Companies Act and of trustees under the Charities Act.

The accounts have been prepared in accordance with the accounting policies set out in note 1 to the accounts and comply with the Charity's Memorandum and Articles of Association, the Companies Act 2006 and "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)" (as amended for accounting periods commencing from 1 January 2019).

#### Objectives and activities

The objectives of Yorkshire Sport Foundation as set out in the Articles of Association are:

- The advancement of amateur sport and the promotion of community participation in healthy recreation in particular by the coordination of sporting and physical activities and/ or the provision of facilities for the playing of sport;
- To advance the education of the public in the subject of sport and physical recreation and the provision of facilities, courses, training programmes and resources to enable, assist and encourage the education of persons in sport and physical activity.
- The advancement of good health; and
- The promotion or provision of facilities for recreation or other leisure time occupation of individuals who have need of such facilities by reason of their youth, age, infirmity or disablement, financial hardship or social and economic circumstances or for the public at large in the interests of social welfare and with the object of improving the condition of life of the said persons.

#### Delivering Public Benefit

The objectives above are the key charitable aims of Yorkshire Sport Foundation and fall within the recognised descriptions of charitable purposes in the Charities Act 2011 namely the advancement of health and the advancement of amateur sport. All activities are intrinsically linked to achieving these aims for the public benefit. Significant activities and achievements against targets are detailed below under aims and achievements.

In setting these objects the Yorkshire Sport Foundation Board of Trustees have complied with the duty to have due regard to the guidance on public benefit published by the Charity Commission in exercising their powers of duties.

#### Achievements and performance

Our vision is for everyone across South Yorkshire and West Yorkshire to enjoy the benefits that come with being active and playing sport and understand that we have a specific role, alongside a multitude of partner organisations and people, to play in reaching that vision.

Creating the conditions that will result in population level changes in behaviour is really difficult as we take on the competing factors that our modern society has created that make it much easier for people to move less. In that regard the flatlining of physical activity rates, as revealed by Sport England's Active Lives survey, across our area is somewhat difficult to interpret as an indicator of the impact we are collectively making. In the face of increasing economic uncertainties sustaining the 61.4% level of active adults in our area may well be a worthwhile achievement for all those involved in supporting people. At a national level the data continues to reveal significant inequalities persist, especially in relation to levels of income, where people live, certain ethnicities and those who are disabled or living with long term conditions. We have no reason to believe this is any different in our area of Yorkshire.

# YORKSHIRE SPORT FOUNDATION

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

---

Whilst we know the pure number of people being active and playing sport is important we also know it is crucial that sport and physical activity plays its part in addressing the challenges our communities and people face, largely as a result of inequalities they face. The work with health colleagues on embedding physical activity in clinical and care pathways; the work in supporting community organisations addressing social isolation; the work with younger people that uses sport as a vehicle for personal development; the work with sports clubs and community organisations to sustain and develop their role in being vital parts of their communities; all goes beyond the simple participation numbers. The impact on people and communities' health and prosperity we know can be huge yet we need to be more structured in how we show this impact beyond the many case studies and stories we create. The recent data showing the annual Social Value of £6.8 billion through sport and activity into South Yorkshire and West Yorkshire makes a start on this.

Our strategic approach continues to be primarily through the **Place Based Partnerships** in each of our nine districts where we provide management support to ensure they are well connected, organised and deliver on their plans. Over the last two years each has been given increased impetus through being identified as a priority by Sport England for their investment. For many of our managers, therefore, the year has been dominated by the development of the partnerships and strategic plans that form part of the funding bids that has resulted to date almost £12m commitment from Sport England. Further bids will follow next year as we enter the next phase of the awards.

Of course, the work hasn't all been about planning and bidding.

In **Bradford**, the work of colleagues on the JU:MP programme has continued and expanded to other parts of the District. The 'whole system approach' within specific neighbourhoods has entailed work with schools, active travel, creation of park space, development of young leaders, active faith settings and other areas has resulted in an environment that encourages more children and young people to be regularly active. Early indications from the significant and unique research is showing the approach having an impact on population levels of activity which is hugely encouraging. Our role, amongst all the partners has been to give support in a range of ways from advice on governance to supporting communication.

Similarly, **Calderdale** and **Doncaster** have continued building their work as part of the original Local Delivery Pilots embedding and deepening physical activity within a number of system areas, such as care work, parks, active travel and others. They are both being seen nationally as exemplars of systems approaches to physical activity and sport.

Our two largest cities, **Leeds** and **Sheffield**, have strengthened their leadership structures to foster greater collaboration and influence on a broad range of policies. In common with other areas both have supported investment into working with specific communities who are facing the greatest inequalities. As a result, there are numerous instances of community organisations widening opportunities in response to local needs and aspirations.

In **Rotherham** the focus has been on the first ever Children's Capital of Culture within which sport and physical activity is playing its part through large and small scale events and programmes.

The **Active in Barnsley** Strategy continues to be implemented, accelerated through the 'What's Your Move' promotional campaign. Through the attraction of funding from a range of sources significant work has taken place with cycling and walking, the schools programme is extending and further inroads have been made in embedding physical activity in health pathways, in particular those related to mental health for young people.

The newly created '**Move More Wakefield**' partnership group is starting to provide improved leadership and collaboration across the sector. Much of the focus has been on Featherstone where local partners such as Featherstone Rovers Community Foundation are developing and implementing a range of local programmes with an aim of improving health and wellbeing of people living in the community.

Following significant funding challenges in **Kirklees** in recent years the 'Everybody Active' partnership group's influence is starting to see an increased commitment towards physical activity and sport. Not least of which through the preparation and development of the plans to attract the Sport England Place funding. The decision by the council earlier in the year to retain a significant public leisure facility provision in the district is a positive move, especially as Kirklees Active Leisure have made significant strides in supporting clinical health pathways.

# YORKSHIRE SPORT FOUNDATION

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

---

One of our objectives in recent years has been to improve our presence and influence within the sub-regional structures of the Mayoral Combined Authorities and Integrated Care Boards and, in doing so, have increased our senior management team. This focus was given further significance in November when the government produced its Devolution White Paper setting out increased responsibilities and decision making for Mayoral Combined Authorities.

In West Yorkshire our Chief Executive Officer has continued to chair the £57m Shared Prosperity Fund Partners Group which has helped improve the understanding of the role sport and physical activity can play in the economy of the region. Whilst the fund is coming to an end we are confident we are better placed to ensure sport and physical activity plays its part in future investment plans. For example, this year the West Yorkshire Combined Authority has invested in a business support programme for sports clubs across the region and is developing its plans to support the development of skills for the sector. In addition, we continue to work with the Mayor's team to guide investment to meet the Mayor's manifesto commitment for more opportunities to play sport for all young people.

In South Yorkshire we've facilitated the development of a commitment from all local authorities and the Mayoral Combined Authority to increase the role of sport and physical activity across the Region. Planning has taken place for significant private sector funding that will align with Mayoral funds which will be implemented in the next few years, adding much value to the work taking place at a local level.

The sub-regional work has been boosted by us convening two separate meetings this year of Sport England's CEO, Tim Hollingsworth, and both Mayors. The meetings have supported improved relationships between the national agency and the Combined Authorities and will result in the signing of Memoranda of Understanding that will further cement that relationship. All have agreed to our role as acting as convenor and facilitator for the structures and the work behind the MOUs.

Along with the place work taking place our strategy also sets out our role in providing support in specialist areas.

Our largest programme this year has been the 'Opening Schools Facilities' programme that is funded by the Department of Education with the aim of improving access to facilities, especially in areas facing greatest inequalities. Over the three year programme the total funding going into 116 schools amounted to £2.5m benefitting 27,000 children from those schools with a further 19,000 people involved from their local community. Our main influencing work with schools though has been the implementation of the 'Creating Active Schools Framework' which sets out a whole school approach to physical activity. There are now 162 schools across our area who are working through the programme to significantly change the way the school operates to enable increased activity to take place. Our four PE Conferences that have attracted a total of 460 school staff to them have helped share this work.

Our School Games work continues to identify and provide opportunities for those children and young people who traditionally find access to physical activity and sport more difficult. In conjunction with the network of School Games organisers we have been involved in 87 county wide events involving 645 schools and over 14,000 children in the academic year of 2023/2024.

This year we've also introduced a couple of new programmes aimed at improving the health of our children and young people. In partnership with the South Yorkshire Integrated Care Board we have piloted the 'Active Start' programme aimed at raising awareness and skills for providers working with children Under 5 years old. We have also continued to support Safety Nets, a community based social prescribing intervention for 11-16 year olds on mental health service waiting lists. We are seeing both programmes making significant impact for young people and we will need to work hard in identifying funding to continue them in the future.

Our work with health colleagues continues to deepen with ongoing relationships now leading to increased emphasis on physical activity in the health systems. For example, in West Yorkshire physical activity is now being embedded within the Cancer Prehabilitation Pathways to help prepare people for treatment and surgery. In South Yorkshire we have been in a partnership with a number of health agencies to develop and implement the Moving Mums Initiative that uses physical activity as a vehicle to improve maternal and infant health outcomes. We have developed and led a 'Keeping People Moving' workshop aimed at giving more awareness and confidence in signposting for non-clinicians working in health social care settings. Working with England Boxing we have supported the training of coaches to enable those with Parkinson's to use the sport to improve their health outcomes. All specific examples of how those relationships have led to targeted work to improve the health of people within our area.

---

# YORKSHIRE SPORT FOUNDATION

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

---

Much of the work of our Active Design Manager goes unseen as he seeks to influence those designing, developing and building the physical infrastructure across our area to ensure our environment is easy and enjoyable to be active within. For example, our Manager continues to be on panels for Masterplans, works with agencies such as Natural England to attract resources, advises on landscape and urban design on specific schemes and brings partners together to share good practice.

We have a responsibility to ensure the sports infrastructure in our area offers a safe, welcoming and friendly environment; an environment where people can enjoy and success in their chosen sport.

As part of a national Sport England programme we appointed three Welfare Officers at the end of the last financial year and their work has started to flourish. Their role is to support local sports clubs and organisations in their safeguarding and welfare operations and have been available for support and advice to them. Over the last year the team have supported 140 clubs and 17 National Governing Bodies of Sport and have visited many groups to increase awareness of effective welfare processes.

The team has also supported and accelerated the work of the Yorkshire and Humber Anti-Racism Group which this year hosted a regional conference attracting over 140 delegates to learn more about this crucial topic. Over 130 organisations have now signed up to a commitment towards implementing anti-racist practices and policies. The group has also developed and implemented bespoke Active Bystander training for sports clubs which, to date, over 40 people have attended.

This year we have stepped up our work on environmental sustainability and now have a plan signed off by our Board, two years ahead of Sport England requirements. Along with our partners in Leeds we were delighted to accept an international award for the Kit and Equipment Exchange Programme which distributed unwanted kit to those people in our areas where they found sports kit too expensive to purchase.

When our strategy was developed in 2022 our Board set out the objective of being a 'great place to work' and have since set about changing policies, procedures and ways of working to meet this. This year were delighted to be become the 'Number 1 Charity to Work For in the UK' in the Best Companies to work for programme. A testament to the team and the work it does.

At the end of the financial year our Chief Executive, Nigel Harrison, made it known his intention of leaving the organisation within the next year. Recruitment began immediately, and in July a new Chief Executive was appointed who will begin work in September. Nigel has been leading Yorkshire Sport Foundation and its predecessor, West Yorkshire Sport since its inception in 2001 and we will work to ensure the transition to fresh leadership will be as smooth as possible.

None of our work is carried out in isolation and we'd like to thank all those partners and people we work with, often behind the scenes, on a day-to-day basis.

### **Financial review**

Financial results for the year ended 31 March 2025 are shown in the Statement of Financial Activities on page 13 with the associated assets and liabilities set out in the Balance Sheet on page 15. Supporting notes to the accounts are on pages 17 to 28 providing additional information to support the figures in the main statements. The Financial Statements have been prepared to comply with the 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) and the companies Act 2006.

The income for the year amounted to £2,441,937 (2024 - £1,942,239) with expenditure £2,309,240 (2024 - £2,152,806) resulting in a net surplus of £132,697 (2024 - deficit £210,567).

# YORKSHIRE SPORT FOUNDATION

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

### Reserves Policy

The Board of Trustees has reviewed the policy for the retention of reserves as set out in the table below:

Level	Action	Amount at current operating levels plus redundancy	
Critical - 3 months operating costs plus redundancy payments	At this point solvency of the company is a concern and actions will be taken.	<b>£360,284</b>	
		Made up of;	
		Contingency Fund	Unrestricted Reserves
		£360,284	£0
Optimal - 6 months operating costs plus redundancy payments	The optimal point is 6 months of operating expenses. Between 3 and 6 months we need to be cautious.	<b>£663,818</b>	
		Made up of;	
		Contingency Fund	Unrestricted Reserves
		£360,284	£303,534
Maximum - 9 months operating costs plus redundancy payments	Levels beyond 6 months should initiate consideration of investing the funds for our charitable objectives. There should not be any reserves funding beyond 9 months.	<b>£907,494</b>	
		Made up of;	
		Contingency Fund	Unrestricted Reserves
		£360,284	£547,210

In addition to the contingency fund of £360,284 the final level of year end unrestricted general reserves for the year ended March 2025 was £318,948. This year reserves reduced by £21,634.

### Principle Funding Sources

Sport England is the key funder for Yorkshire Sport Foundation. This year an amount of £2,019,999 was received to enable Yorkshire Sport Foundation to carry out their System Partner role, including some more specific projects detailed earlier in the report.

### Grant Making Policies

Due to the nature of the charity we give grants to different organisations and individuals. Although there is not a company wide grant policy each individual programme that has this function has a grant making policy that is steered by officers, partners and funders.

### Fundraising

Yorkshire Sport Foundation does not currently engage in any significant fundraising activities but recognises the need to consider a fundraising strategy to support the aim of improving sustainability in future years.

### Major risks

#### Risk management

The Trustees have assessed the major risks to which the Charity is exposed, and are satisfied that systems are in place to mitigate exposure to the major risks. The Finance, Audit and Risk Committee reviews the Risk Register at every meeting concentrating on live and future risks to the organisation. At the last meeting there are two risks rated as high, these relate to the high inflation that has been seen recently and the threats to public sector expenditure. Whilst we can't mitigate against these risks we can monitor and manage the effect they will have on the charity and the environment around enabling us to react quickly if needed.

### Structure, governance and management

Yorkshire Sport Foundation is a charitable company limited by guarantee incorporated on 13 May 2011 and registered as a charity on 2 September 2011. The company was established under a Memorandum of Association which established the objects and powers of the charitable company and is governed under its Articles of Association.

# YORKSHIRE SPORT FOUNDATION

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

---

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

Ms C Black

Ms H Kendall

Ms R Salloo

Ms G Smith

Ms R Bibbs

Mr B Fatchett

Mr M Winder

Mr M Hirst

Mr K Oxford

(Appointed 4 November 2024)

Ms J Bridger

(Appointed 4 November 2024)

### *Recruitment and appointment of trustees*

Local Authority membership of the Board of Trustees is limited to a maximum of 50% of the total number of Trustees to avoid controlled company status.

The Trustees of the charity have control of the charity and its property and funds. All Trustees are by virtue of their appointment also Members of the Charity and no other person other than a Trustee may be admitted as a Member of the Charity. None of the Trustees has any beneficial interest in the company. In the event of the dissolution of the charity, the directors are liable to pay an amount not exceeding £10 towards the liabilities and costs of dissolution.

The Board can have a maximum of twelve Trustees at any one time. At the end of the year Board membership is at ten members with recruitment ongoing to fill skill gaps. Day to day responsibility for the administration and provision of services is delegated to the Chief Executive Officer.

During the year the Finance, Audit and Risk Committee has continued to support and underpin the work of the Board focusing specifically on the details of finance, risk, policies and audit. There are three trustees on this group.

### **Statement of Trustees' responsibilities**

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

### **Auditor**

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

# YORKSHIRE SPORT FOUNDATION

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

---

### Diversity and Inclusivity

Our Board is clear that we need to be a great company to work for and a fundamental part of this Board commitment is our diversity and inclusion work, including achieving and retaining an Investors in Diversity Accreditation. We have taken some big steps in recent years; our inclusion this year in the Best Companies to Work For listings and our re-accreditation for 'Investors in Diversity' (now accredited until Feb 2027) are testaments to the work that has taken place, but we are not complacent as we have a lot more work to do to become the best we can be.

This is not about ticking boxes for the sake of it but is a genuine commitment to do the right thing. As part of this, and as a minimum, we will adhere to Sport England's highest tier of the Code for Sports Governance (Tier 3) along with achieving the relevant Safeguarding, Equity, Diversity and Quality standards.

The work involved over the last year in implementing our Diversity and Inclusion Action Plan (DIAP) has left us with a better understanding of our people needs and what we need to do to improve, which will form our focus for the next few years both internally, for the organisation, and externally supporting partners across the sector. The DIAP does not stand alone, we recognise it is part of our wider approach to creating, maintaining and developing our culture where we can be the best we can be, and people enjoy working for us.

Over the past year we have delivered numerous activities to support the Board, employees and external partners. Examples include:

- Coordination of the regional Anti-Racism in sport network which includes the development of a sports club and organisational pledge, educational webinars including a Time for Action on Racism in Sport event, Bystander awareness training and consideration of hate crime reporting pathways. This work resulted in the creation of an Active Bystander film focusing on Anti-racism. Additional information can be found [here](#).
- Board training for new members, DIAP progress and topical D&I discussions as part of Board meetings.
- Initiated Lead the Change programme with partners to support more ethnically diverse people into leadership roles in sport and physical activity. This is an initiative we led with local partners and has already seen success with additional representation on local charity boards and promotions for people involved in the first cohort. A second cohort of 20 people planned for late 2025.
- Learning sessions delivered for employees on trauma informed practice, prevent session, refresher training for safeguarding, Leading Inclusion workshops led by Activity Alliance to embrace and develop inclusive environments for disabled people and people with long term health conditions.
- Hosted another successful Iftar event in celebration of Ramadan - an educational and networking event delivered with local partners.

### Related Parties

None of the Trustees receive remuneration or other benefit from their work with Yorkshire Sport Foundation and any connection between a Trustee or senior manager with a related party must be disclosed to the Board of Trustees. Any such transactions are disclosed in Note 22 to the Financial Statements.

Yorkshire Sport Foundation is the Active Partnership operating in South Yorkshire and West Yorkshire. It is one of 43 Active Partnerships in England who share best practice and information through the Active Partnerships National Team.

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

Signed by:



7DF7932BAF7145C...  
Mr B Fatchett

**Trustee**

11 August 2025

# YORKSHIRE SPORT FOUNDATION

## INDEPENDENT AUDITOR'S REPORT

### TO THE TRUSTEES OF YORKSHIRE SPORT FOUNDATION

---

#### Opinion

We have audited the financial statements of Yorkshire Sport Foundation (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 notes to the financial statements, including significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102 *The Financial Reporting Standard applicable in the UK and Republic of Ireland* (United Kingdom Generally Accepted Accounting Practice).

In our opinion, the financial statements:

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

#### Basis for opinion

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

#### Conclusions relating to going concern

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

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

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

#### Other information

The other information comprises the information included in the annual report other than the financial statements and our auditor's report thereon. The Trustees are responsible for the other information contained within the annual report. Our opinion on the financial statements does not cover the other information and 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.

#### Matters on which we are required to report by exception

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

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

# YORKSHIRE SPORT FOUNDATION

## INDEPENDENT AUDITOR'S REPORT (CONTINUED) TO THE TRUSTEES OF YORKSHIRE SPORT FOUNDATION

---

### **Responsibilities of Trustees**

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

### **Auditor's responsibilities for the audit of the financial statements**

We have been appointed as auditor under section 144 of the Charities Act 2011 and report in accordance with the Act and relevant regulations made or having effect thereunder.

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.

The extent to which our procedures are capable of detecting irregularities, including fraud, is detailed below.

- Reviewed the nature of the industry and sector, the control environment and business performance for the year.
- Identifying the laws and regulations the company operates within and enquiring with management if they are aware of any non compliance issues.
- Discussed how and where fraud may occur with all members of the audit engagement team.
- In line with all audits under ISAs (UK) we were required to perform tests to respond to the risk of management override. We tested the appropriateness of journal entries, evaluated the judgements made for accounting estimates to assess if any bias, and assessed the rationale behind any significant or unusual transactions.

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.

# YORKSHIRE SPORT FOUNDATION

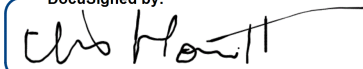
## INDEPENDENT AUDITOR'S REPORT (CONTINUED) TO THE TRUSTEES OF YORKSHIRE SPORT FOUNDATION

---

### Use of our report

This report is made solely to the charity's trustees, 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 charity's trustees 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 charity and the charity's trustees as a body, for our audit work, for this report, or for the opinions we have formed.

DocuSigned by:



167FD928EA1046D

**Christopher Howitt (Senior Statutory Auditor)**

For and on behalf of Henton & Co LLP, Statutory Auditor

Chartered Accountants

Northgate

118 North Street

Leeds

England

LS2 7PN

11 August 2025

Henton & Co LLP is eligible for appointment as auditor of the charitable company by virtue of its eligibility for appointment as auditor of a company under section 1212 of the Companies Act 2006.

# YORKSHIRE SPORT FOUNDATION

## STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

**FOR THE YEAR ENDED 31 MARCH 2025**

Current financial year		Unrestricted funds 2025 £	Restricted funds 2025 £	Total 2025 £	Total 2024 £
	Notes				
<b>Income from:</b>					
Donations and legacies	3	22,892	2,153,834	2,176,726	1,636,528
Charitable activities	4	118,518	102,184	220,702	252,361
Investments	5	44,509	-	44,509	53,350
<b>Total income</b>		185,919	2,256,018	2,441,937	1,942,239
<b>Expenditure on:</b>					
Charitable activities	6	187,538	2,121,702	2,309,240	2,152,806
<b>Net income/(expenditure)</b>		(1,619)	134,316	132,697	(210,567)
<b>Net movement in funds</b>	8	(1,619)	134,316	132,697	(210,567)
<b>Reconciliation of funds:</b>					
Fund balances at 1 April 2024		937,087	261,288	1,198,375	1,408,942
<b>Fund balances at 31 March 2025</b>		935,468	395,604	1,331,072	1,198,375

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

The notes on pages 18 to 29 form part of these financial statements.

# YORKSHIRE SPORT FOUNDATION

## STATEMENT OF FINANCIAL ACTIVITIES (CONTINUED) INCLUDING INCOME AND EXPENDITURE ACCOUNT

**FOR THE YEAR ENDED 31 MARCH 2025**

Prior financial year		Unrestricted funds 2024 £	Restricted funds 2024 £	Total 2024 £
	Notes			
<b>Income from:</b>				
Donations and legacies	3	29,637	1,606,891	1,636,528
Charitable activities	4	158,833	93,528	252,361
Investments	5	53,350	-	53,350
<b>Total income</b>		241,820	1,700,419	1,942,239
<b>Expenditure on:</b>				
Charitable activities	6	235,902	1,916,904	2,152,806
<b>Net income/(expenditure)</b>		5,918	(216,485)	(210,567)
Transfers between funds		7,985	(7,985)	-
<b>Net movement in funds</b>	8	13,903	(224,470)	(210,567)
<b>Reconciliation of funds:</b>				
Fund balances at 1 April 2023		923,184	485,758	1,408,942
<b>Fund balances at 31 March 2024</b>		937,087	261,288	1,198,375

# YORKSHIRE SPORT FOUNDATION

## BALANCE SHEET

AS AT 31 MARCH 2025

	Notes	2025 £	£	2024 £	£
<b>Current assets</b>					
Debtors	14	64,117		44,266	
Investments	15	956,491		937,227	
Cash at bank and in hand		550,394		409,050	
		1,571,002		1,390,543	
<b>Creditors: amounts falling due within one year</b>	16	(202,114)		(154,352)	
<b>Net current assets</b>			1,368,888		1,236,191
<b>Provisions for liabilities</b>	17		(37,816)		(37,816)
<b>Net assets excluding pension liability</b>			1,331,072		1,198,375
<b>Net assets</b>			1,331,072		1,198,375
<b>The funds of the charitable company</b>					
Restricted income funds	21	395,604		261,288	
Unrestricted funds		935,468		937,087	
			1,331,072		1,198,375

The notes on pages 18 to 29 form part of these financial statements.

The company is entitled to the exemption from the audit requirement contained in section 477 of the Companies Act 2006, for the year ended 31 March 2025.

The directors acknowledge their responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of financial statements.

The members have not required the company to obtain an audit of its financial statements under the requirements of the Companies Act 2006, for the year in question in accordance with section 476.

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

The financial statements were approved by the Trustees on 11 August 2025

Signed by:  
  
E5E214EC2240412...  
 Ms H Kendall  
**Trustee**

Signed by:  
  
7DF7932BAF7145C...  
 Mr B Fatchett  
**Trustee**

Company registration number 07633990 (England and Wales)

# YORKSHIRE SPORT FOUNDATION

## STATEMENT OF CASH FLOWS

FOR THE YEAR ENDED 31 MARCH 2025

	Notes	2025 £	£	2024 £	£
<b>Cash flows from operating activities</b>					
Cash generated from/(absorbed by) operations	25		116,099		(209,400)
<b>Investing activities</b>					
Proceeds from disposal of investments		(19,264)		(937,227)	
Investment income received		44,509		53,350	
<b>Net cash generated from/(used in) investing activities</b>			25,245		(883,877)
<b>Net cash generated from financing activities</b>			-		-
<b>Net increase/(decrease) in cash and cash equivalents</b>			141,344		(1,093,277)
Cash and cash equivalents at beginning of year			409,050		1,502,327
<b>Cash and cash equivalents at end of year</b>			550,394		409,050

The notes on pages 18 to 29 form part of these financial statements.

# YORKSHIRE SPORT FOUNDATION

## NOTES TO THE FINANCIAL STATEMENTS

### FOR THE YEAR ENDED 31 MARCH 2025

---

#### 1 Accounting policies

##### Charity information

Yorkshire Sport Foundation is a private company limited by guarantee incorporated in England and Wales. The registered office is West Yorkshire Joint Services, Nephshaw Lane South, Morley, Leeds, LS27 7JQ.

#### 1.1 Accounting convention

The financial statements have been prepared in accordance with the charitable company'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 charitable company is a Public Benefit Entity as defined by FRS 102.

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

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

#### 1.2 Going concern

At the time of approving the financial statements, the Trustees have a reasonable expectation that the charitable company has adequate resources to continue in operational existence for the foreseeable future. Thus the Trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

#### 1.3 Charitable funds

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

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.

#### 1.4 Income

Income is recognised when the charitable company 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.

Cash donations are recognised on receipt. Other donations are recognised once the charitable company has been notified of the donation, unless performance conditions require deferral of the amount. Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

Legacies are recognised on receipt or otherwise if the charitable company has been notified of an impending distribution, the amount is known, and receipt is expected. If the amount is not known, the legacy is treated as a contingent asset.

The charitable company has not received any goods for use by the charitable company itself.

Income derived from events is recognised as earned (that is, as the related goods or services are provided).

# YORKSHIRE SPORT FOUNDATION

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

### FOR THE YEAR ENDED 31 MARCH 2025

#### 1 Accounting policies (Continued)

##### 1.5 Expenditure

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

Expenditure is classified by activity. The costs of each activity are made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned between those activities on a basis consistent with the use of resources. Central staff costs are allocated on the basis of time spent, and depreciation charges are allocated on the portion of the asset's use.

##### 1.6 Tangible fixed assets

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

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

Server	3 years straight line
--------	-----------------------

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

##### 1.7 Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

##### 1.8 Financial instruments

The charitable company 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 charitable company's balance sheet when the charitable company becomes party to the contractual provisions of the instrument.

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

##### **Basic financial assets**

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

# YORKSHIRE SPORT FOUNDATION

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

### FOR THE YEAR ENDED 31 MARCH 2025

---

#### 1 Accounting policies

(Continued)

##### **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.

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of operations from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade creditors are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest method.

##### **Derecognition of financial liabilities**

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

#### 1.9 Provisions

Provisions are recognised when the charitable company has a legal or constructive present obligation as a result of a past event, it is probable that the charitable company will be required to settle that obligation and a reliable estimate can be made of the amount of the obligation.

The amount recognised as a provision is the best estimate of the consideration required to settle the present obligation at the reporting end date, taking into account the risks and uncertainties surrounding the obligation. Where the effect of the time value of money is material, the amount expected to be required to settle the obligation is recognised at present value. When a provision is measured at present value, the unwinding of the discount is recognised as a finance cost in net income/(expenditure) in the period in which it arises.

#### 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 charitable company is demonstrably committed to terminate the employment of an employee or to provide termination benefits.

#### 1.11 Retirement benefits

Payments to defined contribution retirement benefit schemes are charged as an expense as they fall due.

#### 2 Critical accounting estimates and judgements

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

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

# YORKSHIRE SPORT FOUNDATION

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

### FOR THE YEAR ENDED 31 MARCH 2025

#### 3 Income from donations and legacies

	Unrestricted funds 2025 £	Restricted funds 2025 £	Total 2025 £	Unrestricted funds 2024 £	Restricted funds 2024 £	Total 2024 £
Listed below	22,892	2,153,834	2,176,726	29,637	1,606,891	1,636,528
<b>Grants receivable for core activities</b>						
Sport England	-	2,019,999	2,019,999	-	1,479,560	1,479,560
Coach Core Foundation	-	-	-	-	10,000	10,000
Bradford Council	-	25,530	25,530	-	24,332	24,332
Leeds Beckett University	-	-	-	-	500	500
National Centre for Sport and Exercise Medicine	-	30,924	30,924	-	48,018	48,018
Rotherham Council	20,892	-	20,892	-	20,000	20,000
Wakefield Council	-	32,720	32,720	-	15,614	15,614
Sheffield City Council	2,000	-	2,000	-	-	-
North Yorkshire Sport	-	1,888	1,888	-	-	-
Active Humber	-	1,888	1,888	-	-	-
SHINE	-	30,885	30,885	-	-	-
Sheffield Children's Foundation Trust	-	10,000	10,000	-	-	-
Leeds School Sports Association	-	-	-	-	200	200
Barnsley Metropolitan Borough Council	-	-	-	-	5,000	5,000
MIND	-	-	-	-	3,500	3,500
Sheffield Schools get Active	-	-	-	-	167	167
Other	-	-	-	29,637	-	29,637
	22,892	2,153,834	2,176,726	29,637	1,606,891	1,636,528

#### 4 Income from charitable activities

	Unrestricted funds 2025 £	Restricted funds 2025 £	Total 2025 £	Unrestricted funds 2024 £	Restricted funds 2024 £	Total 2024 £
Consultancy, courses and other related services	118,518	102,184	220,702	158,833	93,528	252,361

# YORKSHIRE SPORT FOUNDATION

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2025

### 5 Income from investments

Unrestricted funds 2025 £	Unrestricted funds 2024 £
------------------------------------	------------------------------------

Interest receivable	44,509	53,350
---------------------	--------	--------

### 6 Expenditure on charitable activities

Sport Activities and Facilities 2025 £	Sport Activities and Facilities 2024 £
---	---

Staff costs	1,745,499	1,493,298
Sports and activities	423,539	519,529
Staff training	20,648	22,182

	2,189,686	2,035,009
--	-----------	-----------

#### Share of support and governance costs (see note 7)

Support	109,354	107,597
Governance	10,200	10,200

	2,309,240	2,152,806
--	-----------	-----------

#### Analysis by fund

Unrestricted funds	187,538	235,902
Restricted funds	2,121,702	1,916,904

	2,309,240	2,152,806
--	-----------	-----------

### 7 Support costs allocated to activities

2025 £	2024 £
-----------	-----------

Rent and facilities	37,644	35,280
Insurance	11,953	10,247
Computers, equipment and telephone	30,762	38,488
Print, postage and stationery	1,265	533
Travel	27,274	20,263
Bank charges	456	2,786
Governance costs	10,200	10,200

	119,554	117,797
--	---------	---------

# YORKSHIRE SPORT FOUNDATION

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2025

### 7 Support costs allocated to activities (Continued)

All support costs are allocated to the only charitable activity, being sports activities and facilities,

### 8 Net movement in funds

	2025	2024
	£	£

The net movement in funds is stated after charging/(crediting):

Fees payable for the audit of the charity's financial statements	10,200	10,200
	10,200	10,200

### 9 Trustees

None of the Trustees (or any persons connected with them) received any remuneration or benefits from the charitable company during the year.

### 10 Employees

The average monthly number of employees during the year was:

	2025	2024
	Number	Number
	38	34
	38	34

#### Employment costs

	2025	2024
	£	£
Wages and salaries	1,409,824	1,236,866
Social security costs	147,417	122,610
Other pension costs	188,258	133,822
	1,745,499	1,493,298

The average monthly number of employees expressed as full time equivalents during the year was 35.35 (2024: 32.2).

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

	2025	2024
	Number	Number
70,000 - 80,000	1	1
	1	1

# YORKSHIRE SPORT FOUNDATION

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2025

### 10 Employees

(Continued)

#### Remuneration of key management personnel

The remuneration of key management personnel was as follows:

	2025	2024
	£	£
Aggregate compensation	297,378	159,318

Key management remuneration has increased on the prior year due to a reorganisation with the charitable company. This has meant that the number of staff members classed as key management has increased.

### 11 Taxation

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

### 12 Retirement benefit schemes

	2025	2024
	£	£
<b>Defined contribution schemes</b>		
Charge to profit or loss in respect of defined contribution schemes	188,258	133,822

The charitable company operates a defined contribution pension scheme for all qualifying employees. The assets of the scheme are held separately from those of the charitable company in an independently administered fund.

### 13 Financial instruments

	2025	2024
	£	£
<b>Carrying amount of financial assets</b>		
Deposit investments	956,491	937,227

Deposit investment relate to fixed term deposit accounts which have maturity dates ranging from 95 days to 3 year fixed.

### 14 Debtors

	2025	2024
	£	£
<b>Amounts falling due within one year:</b>		
Trade debtors	30,358	15,918
Other debtors	617	2,033
Prepayments and accrued income	33,142	26,315
	<u>64,117</u>	<u>44,266</u>

# YORKSHIRE SPORT FOUNDATION

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2025

### 15 Current asset investments

	2025 £	2024 £
Unlisted investments	956,491	937,227

### 16 Creditors: amounts falling due within one year

	Notes	2025 £	2024 £
Other taxation and social security		40,386	39,250
Deferred income	18	107,786	-
Trade creditors		21,887	72,334
Accruals		32,055	42,768
		<u>202,114</u>	<u>154,352</u>

### 17 Provisions for liabilities

	2025 £	2024 £
Provisions for PAYE	37,816	37,816

#### Movements on provisions:

	Provisions for PAYE £
Additional provisions in the year	<u>37,816</u>

During the prior year, the charity became aware of an error in calculating the PAYE over several years. As such a provision for the under payment has been made in the accounts. The declaration has been made to HMRC, there has been no change in the status of the provision and is currently awaiting HMRC review.

### 18 Deferred income

	2025 £	2024 £
Other deferred income	107,786	-

Deferred income is included in the financial statements as follows:

	2025 £	2024 £
Deferred income is included within:		
Current liabilities	<u>107,786</u>	<u>-</u>

Movements in the year:

# YORKSHIRE SPORT FOUNDATION

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

### FOR THE YEAR ENDED 31 MARCH 2025

<b>18</b>	<b>Deferred income</b>		<b>(Continued)</b>
	Deferred income at 1 April 2024	-	116,269
	Released from previous periods	-	(116,269)
	Resources deferred in the year	107,786	-
		<u>          </u>	<u>          </u>
	Deferred income at 31 March 2025	107,786	-
		<u>          </u>	<u>          </u>

The grant has been deferred because the project does not start until April 2025.

### 19 Members Liability

The charitable company is a private company limited by guarantee and consequently does not have share capital. Each of the members is liable to contribute an amount not exceeding £10 towards the assets of the charitable company in the event of liquidation.

### 20 Unrestricted funds

The unrestricted funds of the charity comprise the unexpended balances of donations and grants which are not subject to specific conditions by donors and grantors as to how they may be used. These include designated funds which have been set aside out of unrestricted funds by the trustees for specific purposes.

	<b>At 1 April 2024</b>	<b>Incoming resources</b>	<b>Resources expended</b>	<b>Transfers</b>	<b>At 31 March 2025</b>
	£	£	£	£	£
Contingency	379,010	-	-	(18,726)	360,284
Project Development	163,832	194,965	(194,997)	60,476	224,276
Data Partnerships	5,231	3,945	(9,176)	-	-
Coaching courses and events	11,442	24,945	(35,388)	-	999
CAS National	36,990	44,048	(43,631)	(6,446)	30,961
General funds	340,582	(81,984)	95,654	(35,304)	318,948
	<u>          </u>	<u>          </u>	<u>          </u>	<u>          </u>	<u>          </u>
	937,087	185,919	(187,538)	-	935,468
	<u>          </u>	<u>          </u>	<u>          </u>	<u>          </u>	<u>          </u>
<b>Previous year:</b>	<b>At 1 April 2023</b>	<b>Incoming resources</b>	<b>Resources expended</b>	<b>Transfers</b>	<b>At 31 March 2024</b>
	£	£	£	£	£
Contingency	316,258	-	-	62,752	379,010
Project Development	119,019	69,153	(59,070)	34,730	163,832
Data Partnerships	6,817	1,728	(3,314)	-	5,231
Coaching courses and events	3,575	40,824	(26,790)	(6,167)	11,442
CAS National	17,021	76,765	(56,796)	-	36,990
General funds	460,494	53,350	(89,932)	(83,330)	340,582
	<u>          </u>	<u>          </u>	<u>          </u>	<u>          </u>	<u>          </u>
	923,184	241,820	(235,902)	7,985	937,087
	<u>          </u>	<u>          </u>	<u>          </u>	<u>          </u>	<u>          </u>

# YORKSHIRE SPORT FOUNDATION

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

### FOR THE YEAR ENDED 31 MARCH 2025

#### 21 Restricted funds

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

	At 1 April 2024	Incoming resources	Resources expended	Transfers	At 31 March 2025
	£	£	£	£	£
District Active Partnerships	38,640	159,200	(43,656)	-	154,184
Opening School Facilities	-	92,102	(92,102)	-	-
YSF Development Fund	-	81,984	(81,984)	-	-
Multi-Skills	-	19,200	(19,200)	-	-
Early Years Activity Programme	-	40,885	(30,785)	-	10,100
Place Based Projects	49,527	-	(22,870)	-	26,657
Mind Project	1,773	-	-	-	1,773
Club Matters	2,559	659	(1,092)	-	2,126
YH Cluster Funding	-	14,250	(2,038)	-	12,212
FIFA Forward	-	9,423	(15,308)	5,885	-
Sport Welfare	60,329	167,576	(151,577)	(522)	75,806
Sport England System Partner Funding	108,460	1,670,739	(1,661,090)	(5,363)	112,746
	<u>261,288</u>	<u>2,256,018</u>	<u>(2,121,702)</u>	<u>-</u>	<u>395,604</u>
<b>Previous year:</b>	<b>At 1 April 2023</b>	<b>Incoming resources</b>	<b>Resources expended</b>	<b>Transfers</b>	<b>At 31 March 2024</b>
	£	£	£	£	£
District Active Partnerships	40,245	2,117	(3,722)	-	38,640
YSF Development Fund	-	113,131	(113,130)	(1)	-
Opening School Facilities	-	92,111	(84,257)	(7,854)	-
NGB Projects	4,525	-	(4,525)	-	-
Place Based Projects	55,684	-	(6,157)	-	49,527
Mind Project	11,273	3,500	(13,000)	-	1,773
Club Matters	8,743	-	(6,184)	-	2,559
Coach Core	2,800	10,000	(12,800)	-	-
Together Fund	73,085	(1,995)	(70,828)	(262)	-
Multi-Skills	-	9,600	(9,732)	132	-
Sport Welfare	-	81,900	(21,571)	-	60,329
Sport England System Partner Funding	289,403	1,390,055	(1,570,998)	-	108,460
	<u>485,758</u>	<u>1,700,419</u>	<u>(1,916,904)</u>	<u>(7,985)</u>	<u>261,288</u>

# YORKSHIRE SPORT FOUNDATION

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

### FOR THE YEAR ENDED 31 MARCH 2025

#### 22 Analysis of net assets between funds

	Unrestricted funds 2025 £	Designated funds 2025 £	Restricted funds 2025 £	Total 2025 £
<b>At 31 March 2025:</b>				
Current assets/(liabilities)	360,284	613,000	395,604	1,368,888
Provisions	(37,816)	-	-	(37,816)
	<u>322,468</u>	<u>613,000</u>	<u>395,604</u>	<u>1,331,072</u>
	<u>322,468</u>	<u>613,000</u>	<u>395,604</u>	<u>1,331,072</u>
	Unrestricted funds 2024 £	Designated funds 2024 £	Restricted funds 2024 £	Total 2024 £
<b>At 31 March 2024:</b>				
Current assets/(liabilities)	378,398	596,505	261,288	1,236,191
Provisions	(37,816)	-	-	(37,816)
	<u>340,582</u>	<u>596,505</u>	<u>261,288</u>	<u>1,198,375</u>
	<u>340,582</u>	<u>596,505</u>	<u>261,288</u>	<u>1,198,375</u>

#### 23 Related party transactions

##### Transactions with related parties

There were no related party transactions during the year.

#### 24 Annual accounts

	Sport England	Local Authority	Non-public	Total
Revenue and grants	1,670,739	81,142	424,845	2,176,726
Other income	-	-	265,211	265,211
<b>Total income</b>	<u>1,670,739</u>	<u>81,142</u>	<u>690,056</u>	<u>2,441,937</u>
Support costs	26,949	-	92,605	119,554
Staff costs	1,376,511	-	368,988	1,745,499
Sports and activities	236,982	81,142	105,415	423,539
Training	20,648	-	-	20,648
<b>Total expenditure</b>	<u>1,661,090</u>	<u>81,142</u>	<u>567,008</u>	<u>2,309,240</u>
Net income/ loss	<u>9,649</u>	<u>-</u>	<u>123,048</u>	<u>132,697</u>

# YORKSHIRE SPORT FOUNDATION

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2025

25	<b>Cash generated from/(absorbed by) operations</b>	<b>2025</b>	<b>2024</b>
		<b>£</b>	<b>£</b>
	Surplus/(deficit) for the year	132,697	(210,567)
	<b>Adjustments for:</b>		
	Investment income recognised in statement of financial activities	(44,509)	(53,350)
	<b>Movements in working capital:</b>		
	(Increase)/decrease in debtors	(19,851)	122,790
	(Decrease)/increase in creditors	(60,024)	10,180
	(Decrease) in provisions	-	37,816
	Increase/(decrease) in deferred income	107,786	(116,269)
		<u>116,099</u>	<u>(209,400)</u>
	<b>Cash generated from/(absorbed by) operations</b>	<u>116,099</u>	<u>(209,400)</u>
<b>26</b>	<b>Analysis of changes in net funds</b>		
	The charitable company had no material debt during the year.		

**YORKSHIRE SPORT FOUNDATION**

England & Wales - Charity number 1143654

---

# Accounts

---

**Charity registration number 1143654**

**Company registration number 07633990 (England and Wales)**

**YORKSHIRE SPORT FOUNDATION**  
**ANNUAL REPORT AND FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 MARCH 2024**

# YORKSHIRE SPORT FOUNDATION

## LEGAL AND ADMINISTRATIVE INFORMATION

---

<b>Trustees</b>	Ms C Black Ms H Kendall Ms R Salloo Ms G Smith Ms R Bibbs Mr B Fatchett Mr M Winder Mr M Hirst	(Appointed 29 January 2024) (Appointed 18 July 2023) (Appointed 29 January 2024) (Appointed 29 January 2024)
<b>Chief Executive Officer</b>	Nigel Harrison	
<b>Charity number</b>	1143654	
<b>Company number</b>	07633990	
<b>Registered and principal office</b>	West Yorkshire Joint Services Nepshaw Lane South Morley Leeds LS27 7JQ	
<b>Auditor</b>	Henton & Co LLP Northgate 118 North Street Leeds England LS2 7PN	
<b>Bankers</b>	Barclays Bank plc 39 - 47 Commercial Street Halifax HX1 1BE  Flagstone Group Ltd 1st Floor, Clareville House 26 - 27 Oxendon Street London SW1Y 4EL	

---

# YORKSHIRE SPORT FOUNDATION

## CONTENTS

---

	<b>Page</b>
Chief Executive introduction	1 - 2
Trustees' report	3 - 9
Independent auditor's report	10 - 12
Statement of financial activities	13 - 14
Balance sheet	15
Statement of cash flows	16
Notes to the financial statements	17 - 27

---

# YORKSHIRE SPORT FOUNDATION

## CHIEF EXECUTIVE INTRODUCTION

### *FOR THE YEAR ENDED 31 MARCH 2024*

---

#### **Chairman Foreword**

It gives me immense pleasure to present this Annual Report for the first time. I have always believed in the effect being active and playing sport can have on people's lives and over the last year I have had the privilege of seeing this close up through the work of the Foundation.

We recognise it is our role to work behind the scenes to support our partners in their crucial delivery including attracting resources for them to work more effectively. A typical example this year has been the management of over a million pounds of government funding for schools to open up their facilities to create further opportunities for our children and young people.

It has been a difficult period for many people living in our area and the partners we work with as they have come to terms with difficult economic circumstances. We need to ensure every penny we spend is done with greatest effect with physical activity and sport helping to address inequalities across our area.

I'd like to pay testament to Paul Reid who left us in July upon completion of his term in office. Paul led the Board and organisation through a period of transition as both national and local strategies and policies were transformed. He brought vision, challenge and empathy leaving Yorkshire Sport Foundation in a much stronger position as a result. We have also lost John Williams, Ben Smith, Jim Lord and Sarah Muckle from the Board; all of whom gave us a breadth of skills and knowledge we have benefitted greatly from. As we have welcomed three new Board members, with more to come, we will have a refreshed Board determined to build on the previous work to take the organisation on to its next phase.

As a Sport England 'System Partner' we are grateful for the continued financial support provided to us; a responsibility we don't take lightly. Whilst we can build from a solid financial base, we need to ensure we attract further investment to continue to provide our partners with the same level of high quality service.

Finally, I must express my gratitude to the team and Board for giving me such a supportive welcome as incoming Chair. I look forward to working with them in the future as we progress to our next phase of development.

#### **Brendan Fatchett**

#### **Chair**

#### **CEO Introduction**

I am delighted to present the 2023 / 2024 Annual Report for Yorkshire Sport Foundation.

This year was the second in the five-year Sport England cycle where we have been designated a 'System Partner', drawing with it significant core funding. We are acutely aware of the responsibility that gives us in playing our role to create the conditions across South Yorkshire and West Yorkshire for more people to be able to access and enjoy physical activity, sport and movement.

It has felt there have been a number of breakthroughs this year which will set strong foundations for the future.

The collaborative work with our colleagues in each of our nine Districts has led to them all being included within Sport England's next phase of 'Place Based Partnerships' which will give them opportunities to access core funding and support over the next five years. We've learned a huge amount about embedding physical activity and sport in community development work; and that learning is being taken up in many more places. Our 'Creating Active Schools' framework and associated programme is increasingly being rolled out locally and across the rest of England. We've started to mature and develop our approach to building a future workforce through sector skills boards in several places. More conversations and greater work is taking place with our health colleagues in embedding physical activity in systems and pathways. And we're starting to be around the table with regional Mayors and their teams.

# YORKSHIRE SPORT FOUNDATION

## CHIEF EXECUTIVE INTRODUCTION (CONTINUED)

### *FOR THE YEAR ENDED 31 MARCH 2024*

---

We are also mindful of the difficult environment many of our population are experiencing through increasing costs of living and cuts to public bodies, especially local authorities where difficult decisions are being required to be made around provision such as leisure centres and swimming pools. Activity rates across our area have levelled off following the post-Covid bounce back.

I am proud to be part of a great team of colleagues, this year achieving 'World-Class' status in Best Companies to Work For; grateful for the support and counsel of the Board which has had four new members this year, including our new Chair, Brendan Fatchett; and privileged to work with so many fantastic people on a day to day basis who are delivering so much across our area of Yorkshire.

Nigel Harrison  
**CEO**

DocuSigned by:  
*Nigel Harrison*  
0E3345C02EF943A...

Date: 12 August 2024

# YORKSHIRE SPORT FOUNDATION

## TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) FOR THE YEAR ENDED 31 MARCH 2024

---

The Trustees present their annual report and financial statements for the year ended 31 March 2024.

The directors of the charitable company (the charity) are its trustees for the purpose of charity law and throughout this report are collectively referred to as the Board of Trustees. Their responsibilities include all the responsibilities of directors under the Companies Act and of trustees under the Charities Act.

The accounts have been prepared in accordance with the accounting policies set out in note 1 to the accounts and comply with the Charity's Memorandum and Articles of Association, the Companies Act 2006 and "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)" (as amended for accounting periods commencing from 1 January 2019).

### Objectives and activities

The objectives of Yorkshire Sport Foundation as set out in the Articles of Association are:

- The advancement of amateur sport and the promotion of community participation in healthy recreation in particular by the coordination of sporting and physical activities and/ or the provision of facilities for the playing of sport;
- To advance the education of the public in the subject of sport and physical recreation and the provision of facilities, courses, training programmes and resources to enable, assist and encourage the education of persons in sport and physical activity.
- The advancement of good health; and
- The promotion or provision of facilities for recreation or other leisure time occupation of individuals who have need of such facilities by reason of their youth, age, infirmity or disablement, financial hardship or social and economic circumstances or for the public at large in the interests of social welfare and with the object of improving the condition of life of the said persons.

### Delivering Public Benefit

The objectives above are the key charitable aims of Yorkshire Sport Foundation and fall within the recognised descriptions of charitable purposes in the Charities Act 2011 namely the advancement of health and the advancement of amateur sport. All activities are intrinsically linked to achieving these aims for the public benefit. Significant activities and achievements against targets are detailed below under aims and achievements.

In setting these objects the Yorkshire Sport Foundation Board of Trustees have complied with the duty to have due regard to the guidance on public benefit published by the Charity Commission in exercising their powers of duties.

### Achievements and performance

We are clear in our ambition for it to be easy and enjoyable for everyone in Yorkshire to be physically active, play sport or simply move more. We are also clear that sport and physical activity can play a significant role in supporting individuals and communities to be healthier and more prosperous.

The most recent Sport England Active Lives survey shows there has been little or no change in adult physical activity rates across our area of South Yorkshire and West Yorkshire following the bounce back from the reductions during the pandemic over the previous couple of years. On the face of it, this is disappointing as we strive to raise activity levels, however, we need to recognise the economic and social pressures on large parts of our population which have resulted in greater barriers faced to be active. We know that activity levels are directly related to levels of deprivation, ethnicity, gender and disability. Whilst it remains the positive case that most people are active in our area, there remains around 860,000, 27% of people who are undertaking less than 30 minutes per week of moderate activity which will be affecting our population's health and wealth.

We know that if we are to achieve population level changes to physical activity levels we need to take a systematic approach that ensures our green spaces are accessible; it is easy and safe to walk around our neighbourhoods; activity is embedded throughout the school day; our workplaces encourage people to move; we have a strong sport and leisure sector that offers high quality experiences; our community organisations offer a range of opportunities and, crucially, our health partners integrate physical activity in all their parts. In a nutshell, it needs to be everyone's business.

# YORKSHIRE SPORT FOUNDATION

## TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2024

---

Over the year, we have aimed to progress all these areas, with a specific and unwavering focus on those communities that face the greatest inequalities.

Our specific role is to connect all these parts; give support to organisations and people; and influence decision makers of the positive contribution that physical activity and sport can make to the health and prosperity of 3.7 million people across South Yorkshire and West Yorkshire.

The starting point for us is within our communities. Collectively with our partners we have identified a number of focus communities that we would like to concentrate our efforts on over the next few years, the communities where sport and physical activity can significantly contribute to the wellbeing of their people. In many parts of our area there are programmes in place, funded from a variety of sources and led by a variety of organisations, that provide support to communities to create an environment for being active and to play sport in the places within which they live. At the moment over 40% of these communities have resources in place and we're working hard to grow this in the future.

As part of this work, we completed the implementation of Sport England's Together Fund Programme which saw £436,000 of investment into 87 community organisations involving 4,147 people in local programmes of activity. The funding was targeted at those organisations and people who had greatest to gain from becoming more active and playing more sport with some significant impact being made; 74% of people reported the programmes had helped improve their physical health, whilst 72% stated they built new friendships as a result of their participation.

Importantly, our role has been to bring together people working within communities so they could share their learning. Pioneering work is taking place across many of the areas including JU:MP programme in Bradford, Get Set Leeds in Leeds, Active Burngreave in Sheffield and Active Through Football in Barnsley.

Our approach continues to place the nine Districts (as defined by local authority boundaries) as the primary place for strategy development and implementation, influencing wider policies and providing greater connectivity in the way things are done in the area. Three of our Districts (Bradford, Calderdale and Doncaster) have continued to benefit greatly from being a Sport England Local Delivery Pilot which has brought significant investment, over £25m, since 2019. Each has been at the vanguard of implementing and learning from 'systems approaches' to physical activity and sport with an impact being made across all the settings we mentioned earlier. In three other areas (Leeds, Sheffield and Wakefield) there has been further investment to support their local work in a similar way. Within the year Sport England announced £250m investment over the next five years for 80-100 further places across England and we were delighted that the remaining Districts (Barnsley, Kirklees and Rotherham) were included within the first phase of roll out. That means we will have full coverage of all nine areas as Place Based Partnerships, with core resources in place, for the next five years which drives a massive opportunity in our area.

This has been built upon the structures, relationships and ways of working we have collectively been developing over a number of years in each of our Districts. This year Active Bradford, Active in Barnsley and Everybody Active Kirklees have all refreshed their strategies that set out the collective ambitions and priorities for their areas whilst numerous joint projects and programmes have been implemented by all the others.

Our team's role in each of the areas differs as we take the approach of meaning different things to different people depending upon where we can provide the greatest added value. Generally, we have Managers in place to support each of the Place Partnerships that provide essential connectivity, co-ordination, programme and project management, and ensure effective governance is in place. We call this our backbone support. It is often difficult to show the results of how 'the system' is improving so we have developed a performance framework that captures where each of our Districts are in relation to things leadership, joint action, levels of communication, strategic influencing, use of data and insight, and others. This helps us and our partners to highlight areas for improvement and where good practice can be shared.

# YORKSHIRE SPORT FOUNDATION

## TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2024

---

All the Place Partnerships are making strides in becoming embedded within local health systems so that public health, primary care and integrated care board colleagues are all around the table for planning and implementation. We appreciate the health system across our area is vast with many touch points across an array of pathways, structures and organisations. In the Autumn, we held a West Yorkshire Health Connecting event involving over 100 colleagues from across the health and physical activity systems. As a result, a framework has now been established that will guide the work in the future. Already we are hearing of stories of physical activity starting to be better embedded in a range of clinical care pathways, although we know we have a long way to go. In South Yorkshire, for example, we facilitated meetings of relevant partners that have led to consistent cancer care pathways based within the district's leisure facilities. Similar work is commencing in West Yorkshire. Again, in South Yorkshire we have developed a training package for non-clinicians, including social prescribers and care workers, relating to using physical activity in their work. We've backed this up with local digital 'Activity Finders' so that professionals can sign post people to local opportunities. We will continue to build relationships with the Integrated Care Partnerships in both of our sub-regions.

We have been acutely aware of the increasing financial pressures on our local authorities which has resulted in some difficult decisions needing to be made, especially around leisure facilities. Last year in West Yorkshire we worked with the public leisure providers to create a vision and framework for their work with joint work taking place across the county on workforce development, operational issues, connections to health partners and swimming provision. This has been against a background of the threat of impending closures, none more so than in Kirklees where at one-point proposals were put in place to close the majority of the facility stock. We have continued to work with our local authority colleagues to ensure enough information and strategic planning is in place in order to make the most effective decisions.

Our schools' work has continued through our small education team. At the forefront has been the implementation of the 'Creating Active Schools Framework' which seeks to embed physical activity throughout the school day. Along with our colleagues at the University of Bradford we have been at the forefront of this work as the framework is being expanded nationally. Locally, there are now 130 schools adopting the framework whilst 13 other Active Partnerships are supporting 323 schools in its implementation. Discussions have taken place with the Department for Education regarding its role in national policy and Yorkshire Sport Foundation was referenced in their recent national guidelines for schools along with a number of related schools. Keeping with the DfE we have implemented the second year of their 'Opening Schools Facilities' programme that has seen 84 schools opening up their facilities to their pupils and wider communities involving almost 22,000 young people. The £1.12m investment this year has been weighted towards our focus communities in a bid to support those children and young people who are facing the greatest barriers to access opportunities. Our School Games programme has similarly looked to attract more inactive children and young people along with those who are deemed more 'sporty'. The programme has now evolved to be more locally organised adapting to local need, although we have still organised a number of county-wide events involving over 3,000 children over the year.

Despite this work the levels of inactivity amongst our children and young people remains concerning with less than half reaching the medical officers' recommendations for 60 minutes of activity per day. Whilst there are signs activity levels are improving this is still heavily influenced by inherent inequalities related to income, sex, and ethnicity. Our Children and Young People team continue to work with community organisations and other partners to create more opportunities and work closely with partners such as StreetGames and others to support their work.

We have continued to work with National Governing Bodies of sport to connect them to local partners through regular meetings and events. This year we have developed and written a volunteer strategy for West Riding County FA and have supported wider football facility investment into 4G pitches. We have supported local partners in various ways in planning and sourcing locations for new 'PlayZone' facilities which is part of a national government scheme to increase access to opportunities in our more deprived areas. We have played a similar role with the refurbishment of tennis courts through national government funding.

Arising out of major concerns in some sports, Sport England has put in place a number of Sport Welfare Officers that can give expert support to local sports clubs, leagues and associations relating to safeguarding and the welfare of young people within a sporting context. As a result, we have now employed three officers, who started their role in February. Relatedly, we have continued our anti-racism work with over 150 organisations from across the region signing up to a commitment towards anti-racism practice. This has been backed up with a webinar and training programme as we seek to make Yorkshire the kindest, friendliest and most inclusive place to enjoy sport.

# YORKSHIRE SPORT FOUNDATION

## TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2024

---

Sport England's Active Design principles were refreshed this year and, through our Active Design Manager, we have been keen to raise awareness amongst our planning, landscape design and developer colleagues across our area. Slowly and steadily, we are seeing our environment becoming more conducive to be active daily in developments like Aire Park in Leeds, the urban regeneration schemes in Bradford and the Future Parks programme in Doncaster. Our Active Design Manager has been working to influence Local Plans to adopt Active Design Principles, given advice on specific projects and brought specialists together to share their learning.

Whilst we have viewed policy and strategy being developed and driven within the districts, it has been vital to raise the profile of sport and physical activity within both South Yorkshire and West Yorkshire Mayoral Combined Authorities to ensure their economic impact is explored to the full. In West Yorkshire sport is fully represented at the Culture, Heritage and Sport Committee and we are working with the team to implement the Mayor's ambitions. Our CEO was appointed Chair of the UK Shared Prosperity Fund Partners Group which helps to raise the focus of the contribution sport can make to the economy. Across South Yorkshire we have been building relations with their Mayoral team that will result in an 'Ambition' being developed next year. Our work has been accelerated through the appointment of a Strategic Director to work in this area that gives us more capacity to build essential relationships.

As ever our work needs to be grounded on a strong platform of good governance and a high performing team of people. This year, along with all core funded partners, we were asked to resubmit evidence of us achieving the highest level of the revised UK Code of Sports Governance which we completed in Autumn. The major revisions included the development of a comprehensive 'People Plan' and 'Diversity and Inclusion Action Plan' which have both been signed off as meeting the requirements. Our second year of being involved in the 'Best Companies to Work For' scheme saw us make great improvements with us now been classed as a three-star 'World Class' organisation to work for; ranking as 4<sup>th</sup> best charity in the UK and 17<sup>th</sup> best company in Yorkshire. The improvement was built upon the listening from the previous year which resulted in, amongst other things, a full-scale salary review. Our Net Promoter Score relating to activities where we deliver a transactional service was over 80% throughout the year.

This year saw the resignation of our Chair, Paul Reid, who came to the end of his second term of office. The handover to our newly recruited Chair, Brendan Fatchett, was smooth as the succession process was undertaken in a timely manner. There has been a turnover of other Board members resulting in three new people being recruited in the Autumn bringing a broad range of skills and knowledge to the table.

We have now completed the second year in the five-year investment period of Sport England. As a 'System Partner' we are fortunate to receive core funding which gives us a steady income stream; obviously making sure we meet the standards expected of us. As costs have increased more than originally forecast it has been vital to access other income streams, primarily through working with our core partners. In that regard our 'contribution' increased this year to over £310,000, helped, amongst other things, by more astute use of interest rates. As our partners are increasingly experiencing financial pressure it is vital we look at new ways of attracting income in the coming years. At the same time, we need to do our best to attract investment into our area through our partners building on the £1.1m of investment this year that our team directly brought into the area.

The essence of our work is through collaboration and working with others. On occasions we lead, where it is appropriate to do so, and on others we take a more supporting role. The work reported upon here is therefore a culmination of the contributions of a great many people and organisations who we work with on a daily basis and we thank them for their continued support.

### Financial review

Financial results for the year ended 31 March 2024 are shown in the Statement of Financial Activities on page 14 with the associated assets and liabilities set out in the Balance Sheet on page 16. Supporting notes to the accounts are on pages 18 to 28 providing additional information to support the figures in the main statements. The Financial Statements have been prepared to comply with the 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) and the companies Act 2006.

The income for the year amounted to £1,942,239 (2023 - £2,379,940) with expenditure £2,152,806 (2023 - £2,481,375) resulting in a net deficit of £210,567 (2023 - £101,435).

# YORKSHIRE SPORT FOUNDATION

## TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2024

### Reserves Policy

The Board of Trustees has reviewed the policy for the retention of reserves as set out in the table below:

Level	Action	Amount at current operating levels plus redundancy	
Critical - 3 months operating costs plus redundancy payments	At this point solvency of the company is a concern and actions will be taken.	<b>£379,010</b>	
		Made up of;	
		Contingency Fund	Unrestricted Reserves
		£379,010	£0
Optimal - 6 months operating costs plus redundancy payments	The optimal point is 6 months of operating expenses. Between 3 and 6 months we need to be cautious.	<b>£703,066</b>	
		Made up of;	
		Contingency Fund	Unrestricted Reserves
		£379,010	£324,056
Maximum - 9 months operating costs plus redundancy payments	Levels beyond 6 months should initiate consideration of investing the funds for our charitable objectives. There should not be any reserves funding beyond 9 months.	<b>£961,778</b>	
		Made up of;	
		Contingency Fund	Unrestricted Reserves
		£379,010	£582,768

The final level of year end unrestricted general reserves for the year ended March 2024 was £340,582. This year reserves reduced by £119,912.

### Principle Funding Sources

Sport England is the key funder for Yorkshire Sport Foundation. This year an amount of £1,479,560 was received to enable Yorkshire Sport Foundation to carry out their System Partner role, including some more specific projects detailed earlier in the report.

### Grant Making Policies

Due to the nature of the charity we give many grants to different organisations and individuals. Although there is not a company wide grant policy each individual programme that has this function has a grant making policy that is steered by officers, partners and funders.

### Fundraising

Yorkshire Sport Foundation does not currently engage in any significant fundraising activities but recognises the need to consider a fundraising strategy to support the aim of improving sustainability in future years.

### Major risks

#### Risk management

The Trustees have assessed the major risks to which the Charity is exposed, and are satisfied that systems are in place to mitigate exposure to the major risks. The Finance, Audit and Risk Committee reviews the Risk Register at every meeting concentrating on live and future risks to the organisation. At the last meeting there are two risks rated as high, these relate to the high inflation that has been seen recently and the threats to public sector expenditure. Whilst we can't mitigate against these risks we can monitor and manage the effect they will have on the charity and the environment around us enabling us to react quickly if needed.

### Structure, governance and management

Yorkshire Sport Foundation is a charitable company limited by guarantee incorporated on 13 May 2011 and registered as a charity on 2 September 2011. The company was established under a Memorandum of Association which established the objects and powers of the charitable company and is governed under its Articles of Association.

# YORKSHIRE SPORT FOUNDATION

## TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2024

---

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

Ms C Black	
Ms H Kendall	
Mr J Lord	(Resigned 13 August 2023)
Mr J McGarry Williams	(Resigned 18 March 2024)
Ms S Muckle	(Resigned 12 January 2024)
Mr P Reid	(Resigned 18 July 2023)
Ms R Salloo	
Mr B Smith	(Resigned 19 September 2023)
Ms G Smith	
Ms R Bibbs	(Appointed 29 January 2024)
Mr B Fatchett	(Appointed 18 July 2023)
Mr M Winder	(Appointed 29 January 2024)
Mr M Hirst	(Appointed 29 January 2024)

### *Recruitment and appointment of trustees*

Local Authority membership of the Board of Trustees is limited to a maximum of 50% of the total number of Trustees to avoid controlled company status.

The Trustees of the charity have control of the charity and its property and funds. All Trustees are by virtue of their appointment also Members of the Charity and no other person other than a Trustee may be admitted as a Member of the Charity. None of the Trustees has any beneficial interest in the company. In the event of the dissolution of the charity, the directors are liable to pay an amount not exceeding £10 towards the liabilities and costs of dissolution.

The Board can have a maximum of twelve Trustees at any one time. At the end of the year Board membership is at eight members with recruitment ongoing to fill skill gaps. Day to day responsibility for the administration and provision of services is delegated to the Chief Executive Officer.

During the year the Finance, Audit and Risk Committee has continued to support and underpin the work of the Board focusing specifically on the details of finance, risk, policies and audit. There are three trustees on this group.

### **Statement of Trustees' responsibilities**

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

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

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

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent; and
- 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 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.

---

# YORKSHIRE SPORT FOUNDATION

## TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2024

---

### Auditor

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

### Diversity and Inclusivity

Our Board is clear that we need to be a great company to work for and a fundamental part of this Board commitment is our diversity and inclusion work, including achieving and retaining an Investors in Diversity Accreditation. We have taken some big steps in recent years; our inclusion this year in the Best Companies to Work For listings and our accreditation for 'Investors in Diversity' are testaments to the work that has taken place, but we are not complacent as we have a lot more work to do to become the best we can be.

This is not about ticking boxes for the sake of it but is a genuine commitment to do the right thing. As part of this, and as a minimum, we will adhere to Sport England's highest tier of the Code for Sports Governance along with achieving the relevant Safeguarding, Equity, Diversity and Quality standards.

The work involved over the last year in revising and reforming our Diversity and Inclusion Action Plan (DIAP) has left us with a better understanding of our people needs and what we need to do to improve, which will form our focus for the next few years both internally, for the organisation, and externally supporting partners across the sector. The DIAP does not stand alone, we recognise it is part of our wider approach to creating, maintaining and developing our culture where we can be the best we can be, and people enjoy working for us.

Over the past year we have delivered numerous activities to support the Board, employees and external partners. Examples include:

- Coordination of the regional Anti-Racism in sport network which includes the development of a sports club and organisational pledge, educational webinars, Bystander awareness training and consideration of hate crime reporting pathways.
- Board training and DIAP discussions as part of Board meetings.
- Conducted a recruitment process review and changes adopted to support more diverse and inclusive approaches in practice.
- Learning sessions delivered for employees on Black History Month, Windrush celebrations, International Women's Day, Mental Health Awareness Week.
- Hosted an Iftar event in celebration of Ramadan – an educational and networking event delivered with local partners.

### Related Parties

None of the Trustees receive remuneration or other benefit from their work with Yorkshire Sport Foundation and any connection between a Trustee or senior manager with a related party must be disclosed to the Board of Trustees. Any such transactions are disclosed in Note 22 to the Financial Statements.

Yorkshire Sport Foundation is the Active Partnership operating in South Yorkshire and West Yorkshire. It is one of 43 Active Partnerships in England who share best practice and information through the Active Partnerships National Team.

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

Mr B Fatchett  
Trustee

Signed by:  
  
7DF7932BAF7145C...

12 August 2024

# YORKSHIRE SPORT FOUNDATION

## INDEPENDENT AUDITOR'S REPORT

### TO THE TRUSTEES OF YORKSHIRE SPORT FOUNDATION

---

#### Opinion

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

In our opinion, the financial statements:

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

#### Basis for opinion

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

#### Conclusions relating to going concern

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

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

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

#### Other information

The other information comprises the information included in the annual report other than the financial statements and our auditor's report thereon. The Trustees are responsible for the other information contained within the annual report. Our opinion on the financial statements does not cover the other information and 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.

#### Matters on which we are required to report by exception

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

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

# YORKSHIRE SPORT FOUNDATION

## INDEPENDENT AUDITOR'S REPORT (CONTINUED)

### TO THE TRUSTEES OF YORKSHIRE SPORT FOUNDATION

---

#### **Responsibilities of Trustees**

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

#### **Auditor's responsibilities for the audit of the financial statements**

We have been appointed as auditor under section 144 of the Charities Act 2011 and report in accordance with the Act and relevant regulations made or having effect thereunder.

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.

The extent to which our procedures are capable of detecting irregularities, including fraud, is detailed below.

- Reviewed the nature of the industry and sector, the control environment and business performance for the year.
- Identifying the laws and regulations the company operates within and enquiring with management if they are aware of any non compliance issues.
- Discussed how and where fraud may occur with all members of the audit engagement team.
- In line with all audits under ISAs (UK) we were required to perform tests to respond to the risk of management override. We tested the appropriateness of journal entries, evaluated the judgements made for accounting estimates to assess if any bias, and assessed the rationale behind any significant or unusual transactions.

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.

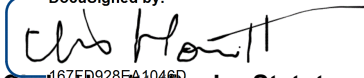
#### **Use of our report**

This report is made solely to the charity's trustees, 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 charity's trustees 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 charity and the charity's trustees as a body, for our audit work, for this report, or for the opinions we have formed.

# YORKSHIRE SPORT FOUNDATION

## INDEPENDENT AUDITOR'S REPORT (CONTINUED) TO THE TRUSTEES OF YORKSHIRE SPORT FOUNDATION

DocuSigned by:



**Chris Howitt (Senior Statutory Auditor)**  
for and on behalf of Henton & Co LLP

12 August 2024

**Chartered Accountants**  
**Statutory Auditor**

Northgate  
118 North Street  
Leeds  
England  
LS2 7PN

Henton & Co LLP is eligible for appointment as auditor of the charitable company by virtue of its eligibility for appointment as auditor of a company under section 1212 of the Companies Act 2006.

# YORKSHIRE SPORT FOUNDATION

## STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

**FOR THE YEAR ENDED 31 MARCH 2024**

Current financial year		Unrestricted funds 2024 £	Restricted funds 2024 £	Total 2024 £	Total 2023 £
	Notes				
<b>Income from:</b>					
Donations and legacies	3	29,637	1,606,891	1,636,528	2,126,831
Charitable activities	4	158,833	93,528	252,361	244,115
Investments	5	53,350	-	53,350	8,994
<b>Total income</b>		241,820	1,700,419	1,942,239	2,379,940
<b>Expenditure on:</b>					
Charitable activities	6	235,902	1,916,904	2,152,806	2,481,375
<b>Net income/(expenditure)</b>		5,918	(216,485)	(210,567)	(101,435)
Transfers between funds		7,985	(7,985)	-	-
<b>Net movement in funds</b>	8	13,903	(224,470)	(210,567)	(101,435)
<b>Reconciliation of funds:</b>					
Fund balances at 1 April 2023		923,184	485,758	1,408,942	1,510,377
<b>Fund balances at 31 March 2024</b>		937,087	261,288	1,198,375	1,408,942

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

The notes on pages 17 to 27 form part of these financial statements.

# YORKSHIRE SPORT FOUNDATION

## STATEMENT OF FINANCIAL ACTIVITIES (CONTINUED) INCLUDING INCOME AND EXPENDITURE ACCOUNT

**FOR THE YEAR ENDED 31 MARCH 2024**

Prior financial year		Unrestricted funds 2023 £	Restricted funds 2023 £	Total 2023 £
	Notes			
<b>Income from:</b>				
Donations and legacies	3	5,230	2,121,601	2,126,831
Charitable activities	4	244,115	-	244,115
Investments	5	8,994	-	8,994
<b>Total income</b>		258,339	2,121,601	2,379,940
<b>Expenditure on:</b>				
Charitable activities	6	94,937	2,386,438	2,481,375
<b>Net income/(expenditure)</b>		163,402	(264,837)	(101,435)
Transfers between funds		10,349	(10,349)	-
<b>Net movement in funds</b>	8	173,751	(275,186)	(101,435)
<b>Reconciliation of funds:</b>				
Fund balances at 1 April 2022		749,433	760,944	1,510,377
<b>Fund balances at 31 March 2023</b>		923,184	485,758	1,408,942

# YORKSHIRE SPORT FOUNDATION

## BALANCE SHEET

AS AT 31 MARCH 2024

	Notes	2024 £	£	2023 £	£
<b>Current assets</b>					
Debtors	13	44,266		167,056	
Cash at bank and in hand		1,346,277		1,502,327	
		<u>1,390,543</u>		<u>1,669,383</u>	
<b>Creditors: amounts falling due within one year</b>	14	(154,352)		(260,441)	
<b>Net current assets</b>			1,236,191		1,408,942
<b>Provisions for liabilities</b>	15		(37,816)		-
<b>Net assets excluding pension liability</b>			<u>1,198,375</u>		<u>1,408,942</u>
<b>Net assets</b>			<u><u>1,198,375</u></u>		<u><u>1,408,942</u></u>
<b>The funds of the charitable company</b>					
Restricted income funds	19		261,288		485,758
Unrestricted funds			937,087		923,184
			<u>1,198,375</u>		<u>1,408,942</u>

The notes on pages 17 to 27 form part of these financial statements.

The company is entitled to the exemption from the audit requirement contained in section 477 of the Companies Act 2006, for the year ended 31 March 2024, although an audit has been carried out under section 144 of the Charities Act 2011.

The directors acknowledge their responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of financial statements.

The members have not required the company to obtain an audit of its financial statements under the requirements of the Companies Act 2006, for the year in question in accordance with section 476.

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

The financial statements were approved by the Trustees on 12 August 2024

Ms H Kendall  
Trustee

DocuSigned by:  
*Helen Kendall*  
65C2C777CC50407...

Mr B Fatchett  
Trustee

Signed by:  
*Brendan Fatchett*  
7DF7932BAF7145C...

Company registration number 07633990 (England and Wales)

# YORKSHIRE SPORT FOUNDATION

## STATEMENT OF CASH FLOWS

**FOR THE YEAR ENDED 31 MARCH 2024**

	Notes	2024		2023	
		£	£	£	£
<b>Cash flows from operating activities</b>					
Cash absorbed by operations	23		(209,400)		(115,650)
<b>Investing activities</b>					
Proceeds from disposal of investments		-		1	
Investment income received		53,350		8,994	
<b>Net cash generated from investing activities</b>			53,350		8,995
<b>Net cash used in financing activities</b>			-		-
<b>Net decrease in cash and cash equivalents</b>			(156,050)		(106,655)
Cash and cash equivalents at beginning of year			1,502,327		1,608,982
<b>Cash and cash equivalents at end of year</b>			<u>1,346,277</u>		<u>1,502,327</u>

The notes on pages 17 to 27 form part of these financial statements.

# YORKSHIRE SPORT FOUNDATION

## NOTES TO THE FINANCIAL STATEMENTS

### FOR THE YEAR ENDED 31 MARCH 2024

---

#### 1 Accounting policies

##### Charity information

Yorkshire Sport Foundation is a private company limited by guarantee incorporated in England and Wales. The registered office is West Yorkshire Joint Services, Nephshaw Lane South, Morley, Leeds, LS27 7JQ.

#### 1.1 Accounting convention

The financial statements have been prepared in accordance with the charitable company'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 charitable company is a Public Benefit Entity as defined by FRS 102.

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

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

#### 1.2 Going concern

At the time of approving the financial statements, the Trustees have a reasonable expectation that the charitable company has adequate resources to continue in operational existence for the foreseeable future. Thus the Trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

#### 1.3 Charitable funds

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

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.

#### 1.4 Income

Income is recognised when the charitable company 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.

Cash donations are recognised on receipt. Other donations are recognised once the charitable company has been notified of the donation, unless performance conditions require deferral of the amount. Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

Legacies are recognised on receipt or otherwise if the charitable company has been notified of an impending distribution, the amount is known, and receipt is expected. If the amount is not known, the legacy is treated as a contingent asset.

The charitable company has not received any goods for use by the charitable company itself.

Income derived from events is recognised as earned (that is, as the related goods or services are provided).

# YORKSHIRE SPORT FOUNDATION

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

### FOR THE YEAR ENDED 31 MARCH 2024

#### 1 Accounting policies (Continued)

##### 1.5 Expenditure

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

Expenditure is classified by activity. The costs of each activity are made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned between those activities on a basis consistent with the use of resources. Central staff costs are allocated on the basis of time spent, and depreciation charges are allocated on the portion of the asset's use.

##### 1.6 Tangible fixed assets

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

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

Server	3 years straight line
--------	-----------------------

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

##### 1.7 Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

##### 1.8 Financial instruments

The charitable company 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 charitable company's balance sheet when the charitable company becomes party to the contractual provisions of the instrument.

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

##### **Basic financial assets**

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

# YORKSHIRE SPORT FOUNDATION

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

### FOR THE YEAR ENDED 31 MARCH 2024

---

#### 1 Accounting policies

(Continued)

##### **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.

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of operations from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade creditors are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest method.

##### **Derecognition of financial liabilities**

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

#### 1.9 Provisions

Provisions are recognised when the charitable company has a legal or constructive present obligation as a result of a past event, it is probable that the charitable company will be required to settle that obligation and a reliable estimate can be made of the amount of the obligation.

The amount recognised as a provision is the best estimate of the consideration required to settle the present obligation at the reporting end date, taking into account the risks and uncertainties surrounding the obligation. Where the effect of the time value of money is material, the amount expected to be required to settle the obligation is recognised at present value. When a provision is measured at present value, the unwinding of the discount is recognised as a finance cost in net income/(expenditure) in the period in which it arises.

#### 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 charitable company is demonstrably committed to terminate the employment of an employee or to provide termination benefits.

#### 1.11 Retirement benefits

Payments to defined contribution retirement benefit schemes are charged as an expense as they fall due.

#### 2 Critical accounting estimates and judgements

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

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

# YORKSHIRE SPORT FOUNDATION

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

### FOR THE YEAR ENDED 31 MARCH 2024

#### 3 Income from donations and legacies

	Unrestricted funds 2024 £	Restricted funds 2024 £	Total 2024 £	Unrestricted funds 2023 £	Restricted funds 2023 £	Total 2023 £
Listed below	29,637	1,606,891	1,636,528	5,230	2,121,601	2,126,831
<b>Grants receivable for core activities</b>						
Sport England	-	1,479,560	1,479,560	-	1,955,265	1,955,265
Coach Core Foundation	-	10,000	10,000	-	19,500	19,500
Bradford Council	-	24,332	24,332	-	22,000	22,000
Leeds Beckett University	-	500	500	-	-	-
National Centre for Sport and Exercise Medicine	-	48,018	48,018	-	51,083	51,083
Rotherham Council	-	20,000	20,000	-	20,000	20,000
Wakefield Council	-	15,614	15,614	-	29,190	29,190
Leeds School Sports Association	-	200	200	-	-	-
Barnsley Metropolitan Borough Council	-	5,000	5,000	-	-	-
Lawn Tennis Association	-	-	-	-	3,500	3,500
MIND	-	3,500	3,500	-	-	-
Sheffield Schools get Active	-	167	167	-	-	-
Other	29,637	-	29,637	5,230	21,063	26,293
	29,637	1,606,891	1,636,528	5,230	2,121,601	2,126,831

#### 4 Income from charitable activities

	Unrestricted funds 2024 £	Restricted funds 2024 £	Total 2024 £	Unrestricted funds 2023 £	Restricted funds 2023 £	Total 2023 £
Consultancy, courses and other related services	158,833	93,528	252,361	244,115	-	244,115

#### 5 Income from investments

	Unrestricted funds 2024 £	Unrestricted funds 2023 £
Interest receivable	53,350	8,994

# YORKSHIRE SPORT FOUNDATION

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2024

### 6 Expenditure on charitable activities

	<b>Sport Activities and Facilities 2024 £</b>	<b>Sport Activities and Facilities 2023 £</b>
Staff costs	1,493,298	1,308,793
Sports and activities	519,529	1,050,065
Staff training	22,182	16,860
	<u>2,035,009</u>	<u>2,375,718</u>
<b>Share of support and governance costs (see note 7)</b>		
Support	107,597	95,457
Governance	10,200	10,200
	<u>2,152,806</u>	<u>2,481,375</u>
<b>Analysis by fund</b>		
Unrestricted funds	235,902	94,937
Restricted funds	1,916,904	2,386,438
	<u>2,152,806</u>	<u>2,481,375</u>

### 7 Support costs allocated to activities

	<b>2024 £</b>	<b>2023 £</b>
Depreciation	-	3,600
Rent and facilities	35,280	31,942
Insurance	10,247	8,535
Computers, equipment and telephone	38,488	31,280
Print, postage and stationery	533	2,791
Travel	20,263	15,237
Strategy costs	-	288
Legal and professional	-	540
Bank charges	2,786	1,244
Governance costs	10,200	10,200
	<u>117,797</u>	<u>105,657</u>

All support costs are allocated to the only charitable activity, being sports activities and facilities,

# YORKSHIRE SPORT FOUNDATION

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2024

<b>8</b>	<b>Net movement in funds</b>	<b>2024</b>	<b>2023</b>
		£	£
	The net movement in funds is stated after charging/(crediting):		
	Fees payable for the audit of the charity's financial statements	10,200	10,200
	Depreciation of owned tangible fixed assets	-	3,600
		<u>10,200</u>	<u>13,800</u>

### 9 Trustees

None of the Trustees (or any persons connected with them) received any remuneration or benefits from the charitable company during the year.

### 10 Employees

The average monthly number of employees during the year was:

	<b>2024</b>	<b>2023</b>
	Number	Number
	34	38
	<u>34</u>	<u>38</u>

#### Employment costs

	<b>2024</b>	<b>2023</b>
	£	£
Wages and salaries	1,236,866	1,113,572
Social security costs	122,610	115,313
Other pension costs	133,822	79,908
	<u>1,493,298</u>	<u>1,308,793</u>

The average monthly number of employees expressed as full time equivalents during the year was 32.2 (2023: 32.6).

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

	<b>2024</b>	<b>2023</b>
	Number	Number
70,000 - 80,000	1	1
	<u>1</u>	<u>1</u>

During the year, defined contribution pension contributions totalling £15,934 (2023: £13,483) were made on behalf of these staff.

### 11 Taxation

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

# YORKSHIRE SPORT FOUNDATION

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2024

### 12 Retirement benefit schemes

	2024	2023
	£	£
Defined contribution schemes		
Charge to profit or loss in respect of defined contribution schemes	133,822	79,908
	<u>133,822</u>	<u>79,908</u>

The charitable company operates a defined contribution pension scheme for all qualifying employees. The assets of the scheme are held separately from those of the charitable company in an independently administered fund.

### 13 Debtors

	2024	2023
	£	£
Amounts falling due within one year:		
Trade debtors	15,918	135,180
Other debtors	2,033	20,844
Prepayments and accrued income	26,315	11,032
	<u>44,266</u>	<u>167,056</u>

### 14 Creditors: amounts falling due within one year

	Notes	2024	2023
		£	£
Other taxation and social security		39,250	40,596
Deferred income	16	-	116,269
Trade creditors		72,334	81,623
Accruals and deferred income		42,768	21,953
		<u>154,352</u>	<u>260,441</u>

### 15 Provisions for liabilities

	2024	2023
	£	£
Provisions for PAYE	37,816	-
	<u>37,816</u>	<u>-</u>

#### Movements on provisions:

	Provisions for PAYE £
Additional provisions in the year	37,816
	<u>37,816</u>

During the year, the charity became aware of an error in calculating the PAYE over several years. As such a provision for the under payment has been made in the 2024 accounts.

# YORKSHIRE SPORT FOUNDATION

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2024

### 16 Deferred income

	2024 £	2023 £
Other deferred income	-	116,269
	<u>          </u>	<u>          </u>

Deferred income is included in the financial statements as follows:

	2024 £	2023 £
Deferred income is included within:		
Current liabilities	-	116,269
	<u>          </u>	<u>          </u>
Movements in the year:		
Deferred income at 1 April 2023	116,269	109,137
Released from previous periods	(116,269)	99,762
Resources deferred in the year	-	(92,630)
	<u>          </u>	<u>          </u>
Deferred income at 31 March 2024	-	116,269
	<u>          </u>	<u>          </u>

### 17 Members Liability

The charitable company is a private company limited by guarantee and consequently does not have share capital. Each of the members is liable to contribute an amount not exceeding £10 towards the assets of the charitable company in the event of liquidation.

### 18 Unrestricted funds

The unrestricted funds of the charity comprise the unexpended balances of donations and grants which are not subject to specific conditions by donors and grantors as to how they may be used. These include designated funds which have been set aside out of unrestricted funds by the trustees for specific purposes.

	At 1 April 2023 £	Incoming resources £	Resources expended £	Transfers £	At 31 March 2024 £
Contingency	316,258	-	-	62,752	379,010
Project Development	119,019	69,153	(59,070)	34,730	163,832
Data Partnerships	6,817	1,728	(3,314)	-	5,231
Coaching courses and events	3,575	40,824	(26,790)	(6,167)	11,442
CAS National	17,021	76,765	(56,796)	-	36,990
General funds	460,494	53,350	(89,932)	(83,330)	340,582
	<u>          </u>	<u>          </u>	<u>          </u>	<u>          </u>	<u>          </u>
	923,184	241,820	(235,902)	7,985	937,087
	<u>          </u>	<u>          </u>	<u>          </u>	<u>          </u>	<u>          </u>

# YORKSHIRE SPORT FOUNDATION

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

### FOR THE YEAR ENDED 31 MARCH 2024

#### 18 Unrestricted funds (Continued)

Previous year:	At 1 April 2022	Incoming resources	Resources expended	Transfers	At 31 March 2023
	£	£	£	£	£
Contingency	296,727	-	-	19,531	316,258
Project Development	159,472	111,215	(5,515)	(146,153)	119,019
Data Partnerships	-	8,989	(2,172)	-	6,817
Coaching courses and events	-	32,217	(28,642)	-	3,575
CAS National	28,598	37,000	(48,577)	-	17,021
Fixed Asset Fund	3,600	-	(3,600)	-	-
General funds	261,036	68,918	(6,431)	136,971	460,494
	<u>749,433</u>	<u>258,339</u>	<u>(94,937)</u>	<u>10,349</u>	<u>923,184</u>

#### 19 Restricted funds

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

	At 1 April 2023	Incoming resources	Resources expended	Transfers	At 31 March 2024
	£	£	£	£	£
District Active Partnerships	40,245	2,117	(3,722)	-	38,640
Opening School Facilities	-	92,111	(84,257)	(7,854)	-
YSF Development Fund	-	113,131	(113,130)	(1)	-
Together Fund	73,085	(1,995)	(70,828)	(262)	-
Multi-Skills	-	9,600	(9,732)	132	-
NGB Projects	4,525	-	(4,525)	-	-
Place Based Projects	55,684	-	(6,157)	-	49,527
Mind Project	11,273	3,500	(13,000)	-	1,773
Club Matters	8,743	-	(6,184)	-	2,559
Coach Core	2,800	10,000	(12,800)	-	-
Sport Welfare	-	81,900	(21,571)	-	60,329
Sport England System Partner Funding	289,403	1,390,055	(1,570,998)	-	108,460
	<u>485,758</u>	<u>1,700,419</u>	<u>(1,916,904)</u>	<u>(7,985)</u>	<u>261,288</u>

# YORKSHIRE SPORT FOUNDATION

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

### FOR THE YEAR ENDED 31 MARCH 2024

#### 19 Restricted funds (Continued)

Previous year:	At 1 April 2022	Incoming resources	Resources expended	Transfers	At 31 March 2023
	£	£	£	£	£
Primary Role	8,671	-	-	(8,671)	-
District Active Partnerships	52,945	-	(12,700)	-	40,245
Local Workforce	10,930	-	-	(10,930)	-
Children and Young People	404,194	-	-	(404,194)	-
YSF Development Fund	-	115,083	(115,083)	-	-
Opening School Facilities	-	91,548	(81,199)	(10,349)	-
Extended Workforce	50,401	-	-	(50,401)	-
NGB Projects	10,634	3,500	(9,609)	-	4,525
Active Dearne	116,258	-	(112,019)	(4,239)	-
Place Based Projects	90,895	2,000	(41,450)	4,239	55,684
Mind Project	9,833	3,500	(2,060)	-	11,273
Club Matters	6,183	12,500	(9,940)	-	8,743
Coach Core	-	19,500	(16,700)	-	2,800
Together Fund	-	470,302	(397,217)	-	73,085
Sport England System Partner Funding	-	1,403,668	(1,588,461)	474,196	289,403
	<u>760,944</u>	<u>2,121,601</u>	<u>(2,386,438)</u>	<u>(10,349)</u>	<u>485,758</u>

#### 20 Analysis of net assets between funds

	Unrestricted funds 2024	Designated funds 2024	Restricted funds 2024	Endowment funds 2024	Total 2024
	£	£	£	£	£
<b>At 31 March 2024:</b>					
Current assets/(liabilities)	378,398	596,505	261,288	-	1,236,191
Provisions	(37,816)	-	-	-	(37,816)
	<u>340,582</u>	<u>596,505</u>	<u>261,288</u>	<u>-</u>	<u>1,198,375</u>

	Unrestricted funds 2023	Designated funds 2023	Restricted funds 2023	Endowment funds 2023	Total 2023
	£	£	£	£	£
<b>At 31 March 2023:</b>					
Current assets/(liabilities)	460,494	462,690	485,758	-	1,408,942
	<u>460,494</u>	<u>462,690</u>	<u>485,758</u>	<u>-</u>	<u>1,408,942</u>

#### 21 Related party transactions

# YORKSHIRE SPORT FOUNDATION

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2024

### 21 Related party transactions (Continued)

#### Transactions with related parties

There were no related party transactions during the year.

### 22 Annual accounts

	Sport England	Local Authority	Non-public	Total
Revenue and grants	1,390,055	64,946	181,527	1,636,528
Other income	-	-	305,711	305,711
<b>Total income</b>	<u>1,390,055</u>	<u>64,946</u>	<u>487,238</u>	<u>1,942,239</u>
Support costs	13,153	-	137,751	150,904
Staff costs	1,223,728	-	231,754	1,455,482
Sports and activities	334,117	64,946	87,359	486,422
Training	-	-	22,182	22,182
Total expenditure	<u>1,570,998</u>	<u>64,946</u>	<u>479,046</u>	<u>2,114,990</u>
Net income/ loss	<u>180,943</u>	<u>-</u>	<u>8,192</u>	<u>(172,751)</u>

### 23 Cash generated from operations

	2024 £	2023 £
Deficit for the year	(210,567)	(101,435)
Adjustments for:		
Investment income recognised in statement of financial activities	(53,350)	(8,994)
Depreciation and impairment of tangible fixed assets	-	3,600
Movements in working capital:		
Decrease/(increase) in debtors	122,790	(103,268)
Increase in creditors	10,180	87,315
(Decrease) in provisions	37,816	-
(Decrease)/increase in deferred income	(116,269)	7,132
<b>Cash absorbed by operations</b>	<u>(209,400)</u>	<u>(115,650)</u>

### 24 Analysis of changes in net funds

The charitable company had no material debt during the year.

**YORKSHIRE SPORT FOUNDATION**

England & Wales - Charity number 1143654

---

# Accounts

---

**Charity registration number 1143654**

**Company registration number 07633990 (England and Wales)**

**YORKSHIRE SPORT FOUNDATION**  
**ANNUAL REPORT AND FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 MARCH 2023**

# YORKSHIRE SPORT FOUNDATION

## LEGAL AND ADMINISTRATIVE INFORMATION

---

<b>Trustees</b>	Ms C Black Ms H Kendall Mr J Lord Mr J McGarry Williams Ms S Muckle Mr P Reid Ms R Salloo Mr B Smith Ms G Smith	(Appointed 27 May 2022)
<b>Chief Executive Officer</b>	Nigel Harrison	
<b>Charity number</b>	1143654	
<b>Company number</b>	07633990	
<b>Registered and principal office</b>	West Yorkshire Joint Services Nepshaw Lane South Morley Leeds LS27 7JQ	
<b>Auditor</b>	Henton & Co LLP Northgate 118 North Street Leeds England LS2 7PN	
<b>Bankers</b>	Barclays Bank plc 39 - 47 Commercial Street Halifax HX1 1BE  United Trust Bank One Ropemaker Street London EC2Y 9AW  Flagstone Group Ltd 1st Floor, Clareville House 26 - 27 Oxendon Street London SW1Y 4EL	

---

# YORKSHIRE SPORT FOUNDATION

## CONTENTS

---

	<b>Page</b>
Chief Executive introduction	1
Trustees' report	2 - 8
Independent auditor's report	9 - 10
Statement of financial activities	11 - 12
Balance sheet	13 - 14
Statement of cash flows	15
Notes to the financial statements	16 - 28

---

# YORKSHIRE SPORT FOUNDATION

## CHIEF EXECUTIVE INTRODUCTION

### FOR THE YEAR ENDED 31 MARCH 2023

---

#### Chairman Foreword

Last year marked another successful year for Yorkshire Sport Foundation as we continued to champion the benefits of physical exercise and sport throughout the region and support our partners in improving individual and societal well-being. I am particularly pleased at being placed on the Best Companies lists for Q2 2022, especially as “12<sup>th</sup> in Charity Sector”, covering the whole of the UK, and at achieving the Investors in Diversity award, both recognition for the incredible dedication of our team.

This is my final Annual Report, as I come to the end of my tenure as Chairman and I look back on the past eight years with great satisfaction and pride. Given the quality and capability of the Board of Trustees and our talented and committed team of employees I am confident the organisation is well placed to continue playing an integral part in creating and delivering regional strategy and influencing the national agenda.

Paul Reid

Chair of the Board

#### CEO Introduction

I am delighted to be able to present the 2022 / 2023 Annual Report for Yorkshire Sport Foundation.

The year was the first full year with no Covid restrictions as we continued to recover and grow from the affects of the pandemic. Consequently, our activity levels for adults returned to pre-covid levels which in themselves were an increase from the 2015 baseline. Nevertheless, we remain behind national activity rates and we know from national data that significant inequalities remain especially for those on low incomes and disabled people.


The year was the first one implementing our new strategy and within the first year of Sport England’s funding cycle where we have been identified as a ‘system partner’.

We have continued to develop and learn from our approach of working to support specific communities to create an environment where being active and playing sport is easy to do and can be enjoyable at the same time. Whilst the Active Burngreave and Active Dearne funding is coming to an end, we are delighted to see the long lasting people and structures remain meaning that genuine sustainability has been achieved. The District Activity Partnerships have gained greater influence in ensuring physical activity and sport is embedded throughout our local places whilst we continue to build relationships with the Integrated Care Systems and the Mayoral Combined Authorities.

The report also sets out how some of our programme work is progressing such as Creating Active Schools which is having a significant impact not only in our area but across the whole country.

We benefit hugely from the experienced and talented Board we have in place, led by our Chair Paul Reid. Due to good corporate governance this is Paul’s last year leading the Board and the organisation and I owe him a huge debt of gratitude not only for the support he has given us as an organisation over the last eight years but also to me personally. I will always be grateful for his knowledge and wise counsel he has given us over the years.

As a largely connecting organisation, we work with thousands of organisations and people each year and it is always inspiring to see the widespread passion and commitment shown by all our partners. As ever, we are grateful for their continued support.

DocuSigned by:  
  
0E3345C02EF943A...

Nigel Harrison  
CEO

7/19/2023

Date: .....

# YORKSHIRE SPORT FOUNDATION

## TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT)

### FOR THE YEAR ENDED 31 MARCH 2023

---

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

The directors of the charitable company (the charity) are its trustees for the purpose of charity law and throughout this report are collectively referred to as the Board of Trustees. Their responsibilities include all the responsibilities of directors under the Companies Act and of trustees under the Charities Act.

The accounts have been prepared in accordance with the accounting policies set out in note 1 to the accounts and comply with the Charity's Memorandum and Articles of Association, the Companies Act 2006 and "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)" (as amended for accounting periods commencing from 1 January 2019).

#### Objectives and activities

The objectives of Yorkshire Sport Foundation as set out in the Articles of Association are:

- The advancement of amateur sport and the promotion of community participation in healthy recreation in particular by the coordination of sporting and physical activities and/ or the provision of facilities for the playing of sport;
- To advance the education of the public in the subject of sport and physical recreation and the provision of facilities, courses, training programmes and resources to enable, assist and encourage the education of persons in sport and physical activity.
- The advancement of good health; and
- The promotion or provision of facilities for recreation or other leisure time occupation of individuals who have need of such facilities by reason of their youth, age, infirmity or disablement, financial hardship or social and economic circumstances or for the public at large in the interests of social welfare and with the object of improving the condition of life of the said persons.

#### Delivering Public Benefit

The objectives above are the charitable aims of Yorkshire Sport Foundation and fall within the recognised descriptions of charitable purposes in the Charities Act 2011 namely the advancement of health and the advancement of amateur sport. All activities are intrinsically linked to achieving these aims for the public benefit. Significant activities and achievements against targets are detailed below under Achievements and performance.

In setting these objects the Yorkshire Sport Foundation Board of Trustees have complied with the duty to have due regard to the guidance on public benefit published by the Charity Commission in exercising their powers of duties.

#### Achievements and performance

We are clear in our ambition for it to be easy and enjoyable for everyone in Yorkshire to be physically active, play sport or simply move more. We know, through mounting evidence and experience that doing so will lead to healthier and more prosperous individuals and communities.

The most recent Sport England Active Lives results show that following a reduction in activity over the Covid period levels are starting to recover. The picture in our area is similar with a significant increase in activity levels across South Yorkshire with current levels higher than any previous results, whilst West Yorkshire appeared to have recovered earlier last year followed by a levelling off this year. Our challenge remains though; around 28% of people in our area are moderately active for less than 30 minutes per week which will affect their health. Even more so for certain groups of people where national data shows significant gaps for disabled people, those on low incomes, certain ethnicities, and older people. More local data from elsewhere suggests this national picture is replicated in our area of Yorkshire.

Last year we launched our most recent strategy that sets out our approach over the next period of our development. The strategy builds on the learning from our previous work and our ambitions for the future. Our vision is for a vibrant, healthy and prosperous Yorkshire through everyone moving more with a particular focus on the current inequalities that many of our population encounter. There are a huge number of organisations and people who will help make this happen; often from a wide and varied background as we seek to make physical activity everyone's business. Our role is to connect these organisations and people, support them in their work and influence decision makers to make moving more a priority.

# YORKSHIRE SPORT FOUNDATION

## TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2023

---

As well as describing our collaborative approach our strategy highlights the need to work across three distinct geographic areas: at sub-regional level with those working within West Yorkshire and South Yorkshire structures; within the nine Metropolitan District areas; and across local communities and neighbourhoods. Across those areas we have themed our work into those aspects we know will make it easier and more enjoyable for people to be active including schools, community facilities, parks and green space, built environments, public campaigning, sports clubs, health systems, active travel and the workplace. We play a different role in each of the areas and each of the themes depending upon local need.

As with other areas of our lives it has been a difficult period due to increasing cost of living; especially those related to energy costs. Across West Yorkshire we have brought together the public leisure providers who have worked together to share learning and support each other through, for example, ensuring pool chemicals are available in swimming pools. A 'West Yorkshire Vision for Public Leisure Facilities' has been developed as part of the ambition to embed leisure facilities as genuine community health hubs; we are providing support in the ensuing action plans. Through the year we have held several workshops for clubs giving advice and support relating to increased energy costs. There is no doubt that meeting increasing facility costs for public, private and voluntary providers will continue to be an issue for the future.

We have continued to ensure most of our investment and time has been spent in focus communities. Our role has varied between supporting local partners (e.g. Local Delivery Pilots), acting as co-ordinators of partners (e.g. Active Dearne) or being directly responsible for the funding and work (e.g. Active Burngreave). We will continue to strive to play a role where we best add value locally. Over time, as a sub-regional organisation, we will work towards more facilitation, supporting local partners and sharing the learning which we have started to transition towards this year.

Our long-standing work in Burngreave has started that transition from being led by our team to more local sustainability through the strength of local people and structures such as 'Big Brother' and 'Reach Up' along with local community ownership of Verdon Recreation Centre. Similarly, the 'Active Dearne Project' came to the end of its funding period and it is pleasing to see that almost all the local Community Champions are continuing their work through local partners and organisations. In the last year, in the Dearne Valley, almost 3,000 people have attended programmes of activity, 91% of people surveyed said their mental health had improved and 83% felt less isolated because of the activities they attend.

Along with supporting communities to be active through community champions we have also been able to provide some investment by administering Sport England's 'Together Fund' in our priority areas. In total £434k was invested in 88 projects in response to local need; we have found small grants like these can start to have a big impact. For example, 16 South Asian women in Birkby have learned to swim as a result of £2k investment in a Learn to Swim Programme; the women had been previously worried about their own and their young family's safety when being near water.

We have supported the attraction of further funding into our communities through the 'Active Through Football' programme which uses the national sport as a vehicle to address health and physical activity inequalities. Over the next five years £3.3m will be invested in six of our nine communities. Our role has differed in each of the six, from leading the bid in, for example, Wakefield to being a core partner in several others.

At a District level we have continued to support the nine District Activity Partnerships through dedicated manager time and project funding. These multi-agency partnerships aim to provide a more strategic approach to design and delivery of physical activity opportunities and seek to influence change in local structures and systems.

This year 'Moving Rotherham' has taken great strides in influencing the Health and Care Board which now has made a Borough wide commitment towards four specific objectives, including embedding physical activity in front-line delivery conversations. The year has been an exciting one for Rotherham with four matches of the UEFA Women's 2022 Championships being played at the New York Stadium. Our officers led the development and delivery of the legacy plan which involved around 1,200 girls and 630 women resulting in the establishment of 18 new teams and football being offered to girls in 24 schools that were not previously offering the sport.

In Wakefield there has been a significant focus and drive in connecting organisations and people across the district to embed physical activity in their work. Several workshops and discussions were delivered as part of the Sport England funded 'Navigating Local Systems' programme; this will be boosted in the next two years through a successful funding bid of over £300k.

# YORKSHIRE SPORT FOUNDATION

## TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2023

---

In Bradford, Calderdale and Doncaster the Sport England funded Local Delivery Pilots have continued at pace; all taking a whole of systems approach to physical activity in their areas. Through engaging thousands of people through specific programmes, improvements in facility provision and embedding physical activity in others' work there has been a huge of amount of learning gained which we have supported in sharing. We have added to this learning through our own research into girls' activity in parks 'Make Space for Us' project and our evaluation of our communities' work.

In Leeds we have supported the development of a more senior 'Physical Activity Ambition Board' which will ensure better connectivity to health and other parts of the city. In Sheffield, the 'Move More' Board provides a similar function along with overseeing the delivery of the annual strategic plan. For example, over 50,000 people in Sheffield were engaged in the 'Beat the Street' programme this year over a six-week period. Similarly high numbers were engaged in Barnsley and Rotherham in the same programme.

We have continued our focus on work with children and young people through several programmes and projects. Our main schools' work has seen the continuation of the implementation of the 'Creating Active Schools' (CAS) framework which supports schools to strategically embed physical activity at the heart of whole school practice and ethos. This year we have supported over 130 primary schools in our area to implement the framework and we are starting to gain evaluation of the impact of this work. The framework has now been expanded across England through the CAS national pilot programme working with other Active Partnerships, Football Club Foundations and other stakeholders. In total over 100 additional schools across this national network have been provided with support.

This year we have continued to support the children and young people work through the District Activity Partnerships; some of this has been to support CAS implementations whilst others have funded workforce training and education. In addition, we have delivered six PE Conferences aimed at senior leaders, teaching and support staff to support district strategies; over 550 schools' people have attended these conferences.

Our School Games programme has continued with a refreshed focus on those children and young people who are less likely to be active. We have taken a more bespoke approach with different models of delivery across South Yorkshire and West Yorkshire. Across both we have organised 19 face to face events and two virtual events involving almost 3,000 children.

This year our officers have led the successful national bidding process for the £57m Department of Education 'Opening Schools Facilities' Programme. Much of the year has been spent on national and local planning for the implementation of the three-year programme; to date in our area 49 schools have submitted plans for over £200k of investment in the few months in the lead up to the end of the financial year. Over the next two years we are anticipating over £2m investment for our area in many more schools.

We have also provided further support and investment into specific targeted programmes. For example, 'Safety Nets' and 'Home Goals' programmes targeting those children and young people who are awaiting medical support for their mental health needs; using physical activity alongside wider education delivered by professional sports clubs. The programmes have been implemented in twelve districts across Yorkshire and Derbyshire.

Our Ambassador programme has worked with the Further Education Colleges in Barnsley, Rotherham, Sheffield, Leeds and Wakefield aiming to improve employment opportunities for young people in our sector. Similarly, we have worked with Barnsley College to further their innovations through esports.

As an organisation we have continued to grow and develop in line with good corporate governance. This year we were featured on the Best Companies listings (12th Best Charity across the whole of the UK) for the first time whilst we have gained accreditation in 'Investors in Diversity' and adult safeguarding. We have revised and refreshed our policy and procedures in readiness for our submission to Sport England as part of the UK Code of Sports Governance. Our anti-racism work has continued through the development and promotion of a commitment for sports organisations across Yorkshire and our environment and sustainability plan has continued to be supported and implemented.

It is often easier and more tangible to report back on programmes that inevitably lend themselves to numbers and stories of impact. However, much of our connecting and influencing work takes place behind the scenes with visible impact only coming apparent in the longer term. We have developed a mechanism of measuring changes taking place in our Districts and focus communities through our 'Learning and Performance System' which tracks levels of connectivity and engagement of people and organisations involved in the delivery and promotion of physical activity and sport. We appreciate this often takes time and results can fluctuate as the operating environment around us changes. Through the tracking system we have developed we are confident that, on the whole, we are making progress on the areas that should result in higher activity levels in the medium to longer term.

---

# YORKSHIRE SPORT FOUNDATION

## TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2023

The essence of our work is through collaboration and working with others. On occasions we lead where it is appropriate to do so and on others we take a more supporting role. The work reported upon here is therefore a culmination of the work of a great many people and organisations who we work with on a daily basis and we thank them for their continued support.

### Financial review

Financial results for the year ended 31 March 2023 are shown in the Statement of Financial Activities on page 11 with the associated assets and liabilities set out in the Balance Sheet on pages 13. Supporting notes to the accounts are on pages 16 to 28 providing additional information to support the figures in the main statements. The Financial Statements have been prepared to comply with the 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) and the Companies Act 2006. The income for the year amounted to £2,379,940 (2022: £2,688,687) with expenditure amounting to £2,481,375 (2022: £3,101,992) resulting in a net expense of £101,435 (2022: £413,305).

### Reserves Policy

The Board of Trustees has reviewed the policy for the retention of reserves as set out in the table below:

Level	Action	redundancy	
Critical - 3 months operating costs plus redundancy payments	At this point solvency of the company is a concern and actions will be taken	£316,258	
		Made up of:	
		Contingency Fund £316,258	Unrestricted Reserves £0
Optimal - 6 months operating costs plus redundancy payments	The optimal point is 6 months of operating expenses. Between 3 and 6 months we need to be cautious.	£585,906	
		Made up of:	
		Contingency Fund £316,258	Unrestricted Reserves £269,648
Maximum - 9 months operating costs plus redundancy payments	Levels beyond 6 months should initiate consideration of investing the funds for our charitable objectives. There should not be any reserves funding beyond 9 months.	£865,173	
		Made up of:	
		Contingency Fund £316,258	Unrestricted Reserves £548,915

The final level of the year end unrestricted reserves for 2022/2023 was £460,494 (2021/2022: £261,036) which is deemed as optimal i.e. between 6 and 9 months.

### Principle Funding Sources

Sport England is the key funder for Yorkshire Sport Foundation. This year an amount of £1,955,265 was received for core funding with a number of the projects highlighted earlier in the report also benefitting from Sport England funding.

### Grant Making Policies

Due to the nature of the Charity we give many grants to different organisations and individuals. Although there is not a company wide grant policy each individual programme that has this function has a grant making policy that is steered by officers, partners and funders to further our core purpose of tackling inequalities in sport and physical activity.

### Fundraising

Yorkshire Sport Foundation does not currently engage in any significant fundraising activities but recognises the need to consider a fundraising strategy should it be necessary to support the aim of improving sustainability in future years.

Yorkshire Sport Plus, a subsidiary of Yorkshire Sport Foundation, is currently dormant and will be made active when it is appropriate.

# YORKSHIRE SPORT FOUNDATION

## TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2023

---

### **Risk management**

The trustees have assessed the major risks to which the Charity is exposed and are satisfied that systems are in place to mitigate exposure to the major risks. The Finance, Audit and Risk Committee reviews the Risk Register at every meeting concentrating on live and future risks to the organisation and reports these to the Board where required.

At the last meeting of the committee there are seven risks on the risk register, five with a medium risk rating and two with a high risk rating. The high rated risks relate to the current economic climate, especially the high interest rate and the potential of reduction in funding from other partners. This is being monitored by the Finance, Audit and Risk Committee who will take steps to mitigate this risk when necessary.

### **Structure, governance and management**

Yorkshire Sport Foundation is a charitable company limited by guarantee incorporated on 13 May 2011 and registered as a charity on 2 September 2011. The company was established under a Memorandum of Association which established the objects and powers of the charitable company and is governed under its Articles of Association.

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

Ms C Black

Ms H Kendall

Mr J Lord

Mr J McGarry Williams

Ms S Muckle

(Appointed 27 May 2022)

Mr P Reid

Ms R Salloo

Mr B Smith

Ms G Smith

Local Authority membership of the Board of Trustees is limited to a maximum of 50% of the total number of Trustees to avoid controlled company status.

The Trustees of the charity have control of the charity and its property and funds. All Trustees are by virtue of their appointment also Members of the Charity and no other person other than a Trustee may be admitted as a Member of the Charity. None of the Trustees has any beneficial interest in the company. In the event of the dissolution of the charity, the directors are liable to pay an amount not exceeding £10 towards the liabilities and costs of dissolution.

The Board can have a maximum of nine Trustees at any one time. At the end of the year Board membership is at eight members with a new member appointed in May 2022. Day to day responsibility for the administration and provision of services is delegated to the Chief Executive Officer.

During the year 2022/2023 the Finance, Audit and Risk Committee has continued to support and underpin the work of the Board focusing specifically on financial and governance policies. There are now three trustees on this group.

# YORKSHIRE SPORT FOUNDATION

## TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2023

---

### Statement of Trustees' responsibilities

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

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

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

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent; and
- 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 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.

### Auditor

Henton & Co LLP were appointed as auditor to the company and a resolution proposing that they be re-appointed will be put at a General Meeting.

### Diversity and Inclusivity

Our Board members and employees strongly believe that we should be operating to the highest standards of corporate governance, equality and transparency. This is not about ticking boxes for the sake of it, but is a genuine commitment to do the right thing. As part of this, and as a minimum, we will adhere to Sport England's highest tier of the Code for Sports Governance along with achieving the relevant Safeguarding, Equity and Quality Standards.

Yorkshire Sport Foundation is committed to eliminating discrimination and encouraging diversity and inclusion within our workforce, in the partnerships we support and in the delivery of high quality sporting activities and programmes. We oppose all forms of unlawful and unfair discrimination including direct and indirect discrimination, harassment, bullying and victimisation. We recognise our legal obligations and will abide by the requirements of all relevant legislation.

At the heart of this is our commitment to equality and diversity that is reflected in the Board diversity policy. We must start at the highest level within the Board room.

We recognise and embrace the benefits of having a diverse Board, and see increasing diversity at Board level as an essential element to achieve our stated aims and objectives. A truly diverse Board will include and make good use of differences in the skills, experience, background, race, gender and other qualities of Trustees. We are committed to progressing towards achieving gender parity and greater diversity generally on our Board. including, but not limited to, Black Asian, minority ethnic (BAME) diversity and disability. As a reflection of this commitment we will achieve and maintain a minimum of 30% of either gender.

These differences will be considered in determining the makeup of the Board and be balanced appropriately whenever possible. All Board appointments are made on merit, in the context of the skills and experience required to fulfil its responsibilities.

To ensure these standards are achieved an action plan has been devised. This action plan is on track and the achievements can be seen on our website.

# YORKSHIRE SPORT FOUNDATION

## TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED) *FOR THE YEAR ENDED 31 MARCH 2023*

---

### **Related Parties**

None of the Trustees receive remuneration or other benefit from their work with Yorkshire Sport Foundation and any connection between a Trustee or senior manager with a related party must be disclosed to the Board of Trustees. Any such transactions are disclosed in Note 22 to the Financial Statements.

Yorkshire Sport Foundation is the Active Partnership operating in South Yorkshire and West Yorkshire. It is one of 43 Active Partnerships in England who share best practice and information through the Active Partnerships National Team.

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

Mr P Reid

**Trustee**

17 July 2023

# YORKSHIRE SPORT FOUNDATION

## INDEPENDENT AUDITOR'S REPORT

### TO THE TRUSTEES OF YORKSHIRE SPORT FOUNDATION

---

#### Opinion

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

In our opinion, the financial statements:

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

#### Basis for opinion

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

#### Conclusions relating to going concern

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

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

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

#### Other information

The other information comprises the information included in the annual report other than the financial statements and our auditor's report thereon. The Trustees are responsible for the other information contained within the annual report. Our opinion on the financial statements does not cover the other information and 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.

#### Matters on which we are required to report by exception

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

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

# YORKSHIRE SPORT FOUNDATION

## INDEPENDENT AUDITOR'S REPORT (CONTINUED) TO THE TRUSTEES OF YORKSHIRE SPORT FOUNDATION

---

### Responsibilities of Trustees

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

### Auditor's responsibilities for the audit of the financial statements

We have been appointed as auditor under section 144 of the Charities Act 2011 and report in accordance with the Act and relevant regulations made or having effect thereunder.

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.

The extent to which our procedures are capable of detecting irregularities, including fraud, is detailed below.

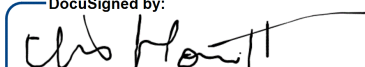
A further description of our responsibilities is available on the Financial Reporting Council's website at: <https://www.frc.org.uk/auditorsresponsibilities>. This description forms part of our auditor's report.

### Other matters which we are required to address

The prior period financial statements ending 31 March 2022 have been audited by another auditor and they have expressed an unmodified opinion on 28 July 2022.

### Use of our report

This report is made solely to the charity's trustees, 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 charity's trustees 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 charity and the charity's trustees as a body, for our audit work, for this report, or for the opinions we have formed.

DocuSigned by:  
  
167FD928EA1046D...

**Chris Howitt (Senior Statutory Auditor)**  
for and on behalf of Henton & Co LLP

18 July 2023

**Chartered Accountants**  
**Statutory Auditor**

Northgate  
118 North Street  
Leeds  
England  
LS2 7PN

Henton & Co LLP is eligible for appointment as auditor of the charitable company by virtue of its eligibility for appointment as auditor of a company under section 1212 of the Companies Act 2006.

# YORKSHIRE SPORT FOUNDATION

## STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

**FOR THE YEAR ENDED 31 MARCH 2023**

### Current financial year

	Notes	Unrestricted funds 2023 £	Restricted funds 2023 £	Total 2023 £	Total 2022 £
<b>Income from:</b>					
Donations and legacies	3	5,230	2,121,601	2,126,831	2,531,478
Charitable activities	4	244,115	-	244,115	151,442
Investments	5	8,994	-	8,994	5,767
<b>Total income</b>		<u>258,339</u>	<u>2,121,601</u>	<u>2,379,940</u>	<u>2,688,687</u>
<b>Expenditure on:</b>					
Charitable activities	6	94,937	2,386,438	2,481,375	3,101,992
<b>Net incoming/(outgoing) resources before transfers</b>		163,402	(264,837)	(101,435)	(413,305)
Gross transfers between funds		10,349	(10,349)	-	-
<b>Net income/(expenditure) for the year/ Net movement in funds</b>		<u>173,751</u>	<u>(275,186)</u>	<u>(101,435)</u>	<u>(413,305)</u>
Fund balances at 1 April 2022		<u>749,433</u>	<u>760,944</u>	<u>1,510,377</u>	<u>1,923,682</u>
<b>Fund balances at 31 March 2023</b>		<u><u>923,184</u></u>	<u><u>485,758</u></u>	<u><u>1,408,942</u></u>	<u><u>1,510,377</u></u>

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

All income and expenditure derive from continuing activities.

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

The notes on pages 16 to 28 form part of these financial statements.

# YORKSHIRE SPORT FOUNDATION

## STATEMENT OF FINANCIAL ACTIVITIES (CONTINUED) INCLUDING INCOME AND EXPENDITURE ACCOUNT

**FOR THE YEAR ENDED 31 MARCH 2023**

Prior financial year

	Notes	Unrestricted funds 2022 £	Restricted funds 2022 £	Total 2022 £
<b>Income from:</b>				
Donations and legacies	3	19,255	2,512,223	2,531,478
Charitable activities	4	151,442	-	151,442
Investments	5	5,767	-	5,767
<b>Total income</b>		176,464	2,512,223	2,688,687
<b>Expenditure on:</b>				
Charitable activities	6	217,207	2,884,785	3,101,992
<b>Net incoming/(outgoing) resources before transfers</b>		(40,743)	(372,562)	(413,305)
<b>Net income/(expenditure) for the year/ Net movement in funds</b>		(40,743)	(372,562)	(413,305)
Fund balances at 1 April 2021		790,176	1,133,506	1,923,682
<b>Fund balances at 31 March 2022</b>		749,433	760,944	1,510,377

# YORKSHIRE SPORT FOUNDATION

## BALANCE SHEET

AS AT 31 MARCH 2023

	Notes	2023		2022	
		£	£	£	£
<b>Fixed assets</b>					
Tangible assets	12		-		3,600
Investments	13		-		1
					<u>3,601</u>
<b>Current assets</b>					
Debtors	15	167,056		63,788	
Cash at bank and in hand		1,502,327		1,608,982	
		<u>1,669,383</u>		<u>1,672,770</u>	
<b>Creditors: amounts falling due within one year</b>	16	<u>(260,441)</u>		<u>(165,994)</u>	
Net current assets			1,408,942		1,506,776
<b>Total assets less current liabilities</b>			<u>1,408,942</u>		<u>1,510,377</u>
<b>Income funds</b>					
Restricted funds	19		485,758		760,944
<u>Unrestricted funds</u>					
Designated funds	20	462,690		488,397	
General unrestricted funds		460,494		261,036	
			<u>923,184</u>		<u>749,433</u>
			<u>1,408,942</u>		<u>1,510,377</u>

The notes on pages 16 to 28 form part of these financial statements.

# YORKSHIRE SPORT FOUNDATION

## BALANCE SHEET (CONTINUED)

**AS AT 31 MARCH 2023**

---


The company is entitled to the exemption from the audit requirement contained in section 477 of the Companies Act 2006, for the year ended 31 March 2023, although an audit has been carried out under section 144 of the Charities Act 2011.


The directors acknowledge their responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of financial statements.

The members have not required the company to obtain an audit of its financial statements under the requirements of the Companies Act 2006, for the year in question in accordance with section 476.

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

The financial statements were approved by the Trustees on 17 July 2023

DocuSigned by:  
  
65C2C777CC50407...  
Ms H Kendall  
**Trustee**

DocuSigned by:  
  
EE8EF40043D945A...  
Mr P Reid  
**Trustee**

**Company registration number 07633990**

# YORKSHIRE SPORT FOUNDATION

## STATEMENT OF CASH FLOWS

FOR THE YEAR ENDED 31 MARCH 2023

	Notes	2023		2022	
		£	£	£	£
<b>Cash flows from operating activities</b>					
Cash absorbed by operations	23		(115,650)		(444,208)
<b>Investing activities</b>					
Proceeds from disposal of investments		1		-	
Investment income received		8,994		5,767	
<b>Net cash generated from investing activities</b>			8,995		5,767
<b>Net cash used in financing activities</b>			-		-
<b>Net decrease in cash and cash equivalents</b>			(106,655)		(438,441)
Cash and cash equivalents at beginning of year			1,608,982		2,047,423
<b>Cash and cash equivalents at end of year</b>			1,502,327		1,608,982

The notes on pages 16 to 28 form part of these financial statements.

# YORKSHIRE SPORT FOUNDATION

## NOTES TO THE FINANCIAL STATEMENTS

### FOR THE YEAR ENDED 31 MARCH 2023

---

#### 1 Accounting policies

##### Charity information

Yorkshire Sport Foundation is a private company limited by guarantee incorporated in England and Wales. The registered office is West Yorkshire Joint Services, Nephshaw Lane South, Morley, Leeds, LS27 7JQ.

#### 1.1 Accounting convention

The financial statements have been prepared in accordance with the charitable company'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 charitable company is a Public Benefit Entity as defined by FRS 102.

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

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

#### 1.2 Going concern

At the time of approving the financial statements, the Trustees have a reasonable expectation that the charitable company has adequate resources to continue in operational existence for the foreseeable future. Thus the Trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

#### 1.3 Charitable funds

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

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

#### 1.4 Income

Income is recognised when the charitable company 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.

Cash donations are recognised on receipt. Other donations are recognised once the charitable company has been notified of the donation, unless performance conditions require deferral of the amount. Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

Legacies are recognised on receipt or otherwise if the charitable company has been notified of an impending distribution, the amount is known, and receipt is expected. If the amount is not known, the legacy is treated as a contingent asset.

The charitable company has not received any goods for use by the charitable company itself.

Income derived from events is recognised as earned (that is, as the related goods or services are provided).

# YORKSHIRE SPORT FOUNDATION

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

### FOR THE YEAR ENDED 31 MARCH 2023

#### 1 Accounting policies (Continued)

##### 1.5 Expenditure

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

Expenditure is classified by activity. The costs of each activity are made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned between those activities on a basis consistent with the use of resources. Central staff costs are allocated on the basis of time spent, and depreciation charges are allocated on the portion of the asset's use.

##### 1.6 Tangible fixed assets

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

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

Server	3 years straight line
--------	-----------------------

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

##### 1.7 Fixed asset investments

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

##### 1.8 Impairment of fixed assets

At each reporting end date, the charitable company reviews the carrying amounts of its tangible assets to determine whether there is any indication that those assets have suffered an impairment loss. If any such indication exists, the recoverable amount of the asset is estimated in order to determine the extent of the impairment loss (if any).

##### 1.9 Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

##### 1.10 Financial instruments

The charitable company 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 charitable company's balance sheet when the charitable company 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.

# YORKSHIRE SPORT FOUNDATION

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

### FOR THE YEAR ENDED 31 MARCH 2023

---

#### 1 Accounting policies

(Continued)

##### **Basic financial assets**

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

##### **Basic financial liabilities**

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

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

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of operations from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade creditors are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest method.

##### **Derecognition of financial liabilities**

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

#### 1.11 Employee benefits

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

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

#### 1.12 Retirement benefits

Payments to defined contribution retirement benefit schemes are charged as an expense as they fall due.

#### 2 Critical accounting estimates and judgements

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

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

# YORKSHIRE SPORT FOUNDATION

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

### FOR THE YEAR ENDED 31 MARCH 2023

#### 3 Donations and legacies

	Unrestricted funds	Restricted funds	Total	Unrestricted funds	Restricted funds	Total
	2023	2023	2023	2022	2022	2022
	£	£	£	£	£	£
Donations and gifts	-	-	-	3,005	30	3,035
Listed below	5,230	2,121,601	2,126,831	16,250	2,512,193	2,528,443
	<u>5,230</u>	<u>2,121,601</u>	<u>2,126,831</u>	<u>19,255</u>	<u>2,512,223</u>	<u>2,531,478</u>
<b>Grants receivable for core activities</b>						
Sport England	-	1,955,265	1,955,265	-	2,372,302	2,372,302
Coach Core Foundation	-	19,500	19,500	-	6,331	6,331
Bradford Council	-	22,000	22,000	12,000	10,000	22,000
HMRC	-	-	-	-	1,000	1,000
National Centre for Sport and Exercise Medicine	-	51,083	51,083	-	35,260	35,260
Rotherham Council	-	20,000	20,000	4,250	-	4,250
Wakefield Council	-	29,190	29,190	-	27,500	27,500
Lawn Tennis Association	-	3,500	3,500	-	7,850	7,850
Culture First Wakefield	-	-	-	-	500	500
Doncaster Council	-	-	-	-	4,000	4,000
Other	5,230	21,063	26,293	-	47,450	47,450
	<u>5,230</u>	<u>2,121,601</u>	<u>2,126,831</u>	<u>16,250</u>	<u>2,512,193</u>	<u>2,528,443</u>

# YORKSHIRE SPORT FOUNDATION

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2023

### 4 Charitable activities

	2023 £	2022 £
Consultancy, courses and other related services	244,115	151,442

### 5 Investments

	Unrestricted funds 2023 £	Unrestricted funds 2022 £
Interest receivable	8,994	5,767

### 6 Charitable activities

	Sport Activities and Facilities 2023 £	Sport Activities and Facilities 2022 £
Staff costs	1,308,793	1,298,230
Sports and activities	1,050,065	1,662,102
Staff training	16,860	26,622
	<u>2,375,718</u>	<u>2,986,954</u>
Share of support costs (see note 7)	95,457	108,138
Share of governance costs (see note 7)	10,200	6,900
	<u>2,481,375</u>	<u>3,101,992</u>
<b>Analysis by fund</b>		
Unrestricted funds	94,937	217,207
Restricted funds	2,386,438	2,884,785
	<u>2,481,375</u>	<u>3,101,992</u>

# YORKSHIRE SPORT FOUNDATION

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2023

### 7 Support costs

	Support costs	Governance costs	2023	Support costs	Governance costs	2022
	£	£	£	£	£	£
Depreciation	3,600	-	3,600	3,927	-	3,927
Rent and facilities	31,942	-	31,942	29,819	-	29,819
Insurance	8,535	-	8,535	7,951	-	7,951
Computers, equipment and telephone	31,280	-	31,280	37,045	-	37,045
Print, postage and stationery	2,791	-	2,791	11,366	-	11,366
Sundry	-	-	-	186	-	186
Travel	15,237	-	15,237	9,552	-	9,552
Strategy costs	288	-	288	7,900	-	7,900
Legal and professional	540	-	540	-	-	-
Bank charges	1,244	-	1,244	392	-	392
Audit fees	-	10,200	10,200	-	6,900	6,900
	<u>95,457</u>	<u>10,200</u>	<u>105,657</u>	<u>108,138</u>	<u>6,900</u>	<u>115,038</u>
Analysed between Charitable activities	<u>95,457</u>	<u>10,200</u>	<u>105,657</u>	<u>108,138</u>	<u>6,900</u>	<u>115,038</u>

All support costs are allocated to the only charitable activity, being sports activities and facilities,

Governance costs includes payments to the auditors of £10,200 (2022- £6,900) for audit fees.

### 8 Trustees

None of the Trustees (or any persons connected with them) received any remuneration or benefits from the charitable company during the year.

### 9 Employees

The average monthly number of employees during the year was:

2023 Number	2022 Number
<u>38</u>	<u>41</u>

# YORKSHIRE SPORT FOUNDATION

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2023

<b>9 Employees</b>	<b>(Continued)</b>	
<b>Employment costs</b>	<b>2023</b>	<b>2022</b>
	<b>£</b>	<b>£</b>
Wages and salaries	1,113,572	1,110,025
Social security costs	115,313	103,463
Other pension costs	79,908	84,742
	<u>1,308,793</u>	<u>1,298,230</u>

The average monthly number of employees expressed as full time equivalents during the year was 32.6 (2022: 33.5).

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

	<b>2023</b>	<b>2022</b>
	<b>Number</b>	<b>Number</b>
60,000 - 70,000	-	1
70,000 - 80,000	1	-
	<u>1</u>	<u>1</u>

During the year, defined contribution pension contributions totalling £13,483 (2022: £10,365) were made on behalf of these staff.

### 10 Taxation

The charity is exempt from tax on income and gains falling within section 505 of the Taxes Act 1988 or section 252 of the Taxation of Chargeable Gains Act 1992 to the extent that these are applied to its charitable objects.

### 11 Retirement benefit schemes

#### Defined contribution schemes

The charitable company operates a defined contribution pension scheme for all qualifying employees. The assets of the scheme are held separately from those of the charitable company in an independently administered fund.

The charge to profit or loss in respect of defined contribution schemes was £79,908 (2022 - £84,742).

# YORKSHIRE SPORT FOUNDATION

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2023

### 12 Tangible fixed assets

	Server £
<b>Cost</b>	
At 1 April 2022	11,781
At 31 March 2023	11,781
<b>Depreciation and impairment</b>	
At 1 April 2022	8,181
Depreciation charged in the year	3,600
At 31 March 2023	11,781
<b>Carrying amount</b>	
At 31 March 2022	3,600

### 13 Fixed asset investments

	Unlisted investments £
<b>Cost or valuation</b>	
At 1 April 2022	1
Disposals	(1)
At 31 March 2023	-
<b>Carrying amount</b>	
At 31 March 2023	-
At 31 March 2022	1

### 14 Subsidiaries

Details of the charitable company's subsidiaries at 31 March 2023 are as follows:

Name of undertaking	Registered office	Nature of business	Class of shares held	% Held	
				Direct	Indirect
Yorkshire Sport Plus Limited	England	Sports Activities	Ordinary	100.00	

The company was dormant during the year; after the year end, the trustees plan to close down the company,

# YORKSHIRE SPORT FOUNDATION

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2023

### 15 Debtors

	2023	2022
	£	£
<b>Amounts falling due within one year:</b>		
Trade debtors	135,180	27,667
Other debtors	20,844	16,329
Prepayments and accrued income	11,032	19,792
	<u>167,056</u>	<u>63,788</u>

### 16 Creditors: amounts falling due within one year

	Notes	2023	2022
		£	£
Other taxation and social security		40,596	23,881
Deferred income	17	116,269	109,137
Trade creditors		81,623	11,339
Accruals and deferred income		21,953	21,637
		<u>260,441</u>	<u>165,994</u>

### 17 Deferred income

	2023	2022
	£	£
Other deferred income	<u>116,269</u>	<u>109,137</u>

Deferred income is included in the financial statements as follows:

	2023	2022
	£	£
Deferred income is included within:		
Current liabilities	<u>116,269</u>	<u>109,137</u>
Movements in the year:		
Deferred income at 1 April 2022	109,137	-
Released from previous periods	99,762	109,137
Resources deferred in the year	<u>(92,630)</u>	<u>-</u>
Deferred income at 31 March 2023	<u>116,269</u>	<u>109,137</u>

### 18 Members Liability

The charitable company is a private company limited by guarantee and consequently does not have share capital. Each of the members is liable to contribute an amount not exceeding £10 towards the assets of the charitable company in the event of liquidation.

# YORKSHIRE SPORT FOUNDATION

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

### FOR THE YEAR ENDED 31 MARCH 2023

#### 19 Restricted funds

The income funds of the charity include restricted funds comprising the following unexpended balances of donations and grants held on trust for specific purposes:

	Movement in funds				Movement in funds				
	Balance at 1 April 2021	Incoming resources	Resources expended	Transfers	Balance at 1 April 2022	Incoming resources	Resources expended	Transfers	Balance at 31 March 2023
	£	£	£	£	£	£	£	£	£
Primary Role	77,120	680,850	(749,299)	-	8,671	-	-	(8,671)	-
District Active Partnerships	4,469	47,500	(33,356)	34,332	52,945	-	(12,700)	-	40,245
Local Workforce	18,576	90,000	(97,646)	-	10,930	-	-	(10,930)	-
Children and Young People	211,121	787,899	(941,815)	346,989	404,194	-	-	(404,194)	-
YSF Development Fund	-	98,331	(98,331)	-	-	115,083	(115,083)	-	-
Opening School Facilities	-	615,827	(615,827)	-	-	91,548	(81,199)	(10,349)	-
Disability and Health	3,194	-	(3,194)	-	-	-	-	-	-
Satellite Clubs	305,904	-	-	(305,904)	-	-	-	-	-
Sheffield Development Projects	33,640	-	-	(33,640)	-	-	-	-	-
Extended Workforce	47,611	75,000	(72,210)	-	50,401	-	-	(50,401)	-
NGB Projects	13,734	7,850	(10,950)	-	10,634	3,500	(9,609)	-	4,525
Active Dearne	143,170	71,722	(98,634)	-	116,258	-	(112,019)	(4,239)	-
Daily Mile	32,476	-	-	(32,476)	-	-	-	-	-
Place Based Projects	160,529	12,913	(82,547)	-	90,895	2,000	(41,450)	4,239	55,684
Wakefield District Partnership	692	-	-	(692)	-	-	-	-	-
Mind Project	11,275	5,500	(6,942)	-	9,833	3,500	(2,060)	-	11,273
Club Matters	13,633	12,500	(19,950)	-	6,183	12,500	(9,940)	-	8,743
Coach Core	19,753	6,331	(26,084)	-	-	19,500	(16,700)	-	2,800
Young People Forward	8,609	-	-	(8,609)	-	-	-	-	-
Leading the Way	28,000	-	(28,000)	-	-	-	-	-	-
Together Fund	-	-	-	-	-	470,302	(397,217)	-	73,085
Sport England System Partner Funding	-	-	-	-	-	1,403,668	(1,588,461)	474,196	289,403
	<u>1,133,506</u>	<u>2,512,223</u>	<u>(2,884,785)</u>	<u>-</u>	<u>760,944</u>	<u>2,121,601</u>	<u>(2,386,438)</u>	<u>(10,349)</u>	<u>485,758</u>

# YORKSHIRE SPORT FOUNDATION

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

### FOR THE YEAR ENDED 31 MARCH 2023

#### 20 Designated funds

The income funds of the charity include the following designated funds which have been set aside out of unrestricted funds by the trustees for specific purposes:

	Movement in funds							
	Balance at 1 April 2021	Resources expended	Transfers	Balance at 1 April 2022	Incoming resources	Resources expended	Transfers	Balance at 31 March 2023
	£	£	£	£	£	£	£	£
Contingency	266,521	-	30,206	296,727	-	-	19,531	316,258
Project Development	235,421	(142,459)	66,510	159,472	111,215	(5,515)	(146,153)	119,019
Data Partnerships	-	(18,644)	18,644	-	8,989	(2,172)	-	6,817
Coaching courses and events	-	(14,035)	14,035	-	32,217	(28,642)	-	3,575
CAS National	-	(20,922)	49,520	28,598	37,000	(48,577)	-	17,021
Fixed Asset Fund	7,527	(3,927)	-	3,600	-	(3,600)	-	-
	<u>509,469</u>	<u>(199,987)</u>	<u>178,915</u>	<u>488,397</u>	<u>189,421</u>	<u>(88,506)</u>	<u>(126,622)</u>	<u>462,690</u>

#### 21 Analysis of net assets between funds

	Unrestricted funds	Designated funds	Restricted funds	Total Unrestricted funds	Designated funds	Restricted funds	Total
	2023	2023	2023	2023	2022	2022	2022
	£	£	£	£	£	£	£
Fund balances at 31 March 2023 are represented by:							
Tangible assets	-	-	-	-	-	3,600	3,600
Investments	-	-	-	-	1	-	1
Current assets/(liabilities)	460,494	462,690	485,758	1,408,942	261,035	484,797	1,506,776
	<u>460,494</u>	<u>462,690</u>	<u>485,758</u>	<u>1,408,942</u>	<u>261,036</u>	<u>488,397</u>	<u>1,510,377</u>

# YORKSHIRE SPORT FOUNDATION

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2023

### 22 Related party transactions

#### Remuneration of key management personnel

The remuneration of key management personnel is as follows.

	2023 £	2022 £
Aggregate compensation	197,521	155,070

#### Transactions with related parties

During the year the charitable company entered into the following transactions with related parties:

Any connection between a trustee or senior manager with a related party must be disclosed to the Board of Trustees.

During 22/23 Ready, Steady, Active was paid £nil (21/22 £2,300) for the satellite clubs and mums team programmes. Rashida Salloo is a director of Ready, Steady Active as well as being on the board of Yorkshire Sport Foundation.

Payments were made in line with the Financial Procedure Rules.

### 23 Cash generated from operations

	2023 £	2022 £
Deficit for the year	(101,435)	(413,305)
Adjustments for:		
Investment income recognised in statement of financial activities	(8,994)	(5,767)
Depreciation and impairment of tangible fixed assets	3,600	3,927
Movements in working capital:		
(Increase) in debtors	(103,268)	(13,867)
Increase/(decrease) in creditors	87,315	(124,333)
Increase in deferred income	7,132	109,137
<b>Cash absorbed by operations</b>	<b>(115,650)</b>	<b>(444,208)</b>

### 24 Analysis of changes in net funds

The charitable company had no debt during the year.

# YORKSHIRE SPORT FOUNDATION

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2023

### 25 Annual accounts

	Sport England	Local Authority	Non-public	Total
Revenue and grants	1,955,265	71,190	100,376	2,126,831
Other income	-	-	253,109	253,109
<b>Total income</b>	<u>1,955,265</u>	<u>71,190</u>	<u>353,485</u>	<u>2,379,940</u>
Support costs	13,800	-	91,857	105,657
Staff costs	1,068,865	71,190	168,738	1,308,793
Sports and activities	429,242	-	620,823	1,050,065
Training	16,860	-	-	16,860
Total expenditure	<u>1,528,767</u>	<u>71,190</u>	<u>881,418</u>	<u>2,481,375</u>
Net income	<u>426,498</u>	<u>-</u>	<u>527,933</u>	<u>101,435</u>

**YORKSHIRE SPORT FOUNDATION**

England & Wales - Charity number 1143654

---

# Accounts

---

**YORKSHIRE SPORT FOUNDATION**  
**ANNUAL REPORT AND FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 MARCH 2022**

**Company Registration No. 07633990 (England and Wales)**  
**Charity Registration No. 1143654**

# YORKSHIRE SPORT FOUNDATION

## LEGAL AND ADMINISTRATIVE INFORMATION

---

**Trustees**

P Reid  
G Smith  
R Salloo  
C D Black  
H Kendall  
B Smith  
J Lord (Appointed 26 April 2021)  
J McGarry Williams  
S Muckle (Appointed 27 May 2022)

**Chief Executive Officer** Nigel Harrison

**Charity number** 1143654

**Company number** 07633990

**Registered and principal office** West Yorkshire Joint Services Building  
Nepshaw Lane South  
Morley  
Leeds  
LS27 7JQ

**Auditor** Alison Whalley FCA  
Naylor Wintersgill Limited  
Carlton House  
Bradford  
BD1 4NS

**Bankers** Barclays Bank Plc  
39 – 47 Commercial Street  
Halifax  
HX1 1BE

United Trust Bank  
One Ropemaker Street  
London  
EC2Y 9AW

---

# YORKSHIRE SPORT FOUNDATION

## CONTENTS

---

	<b>Page</b>
Chief Executive introduction	1
Trustees' report	2 - 8
Statement of Trustees' responsibilities	9
Independent auditor's report	10 - 12
Statement of financial activities	13
Balance sheet	14 - 15
Statement of cash flows	16
Notes to the financial statements	17 - 32

---

# YORKSHIRE SPORT FOUNDATION

## CHIEF EXECUTIVE INTRODUCTION

### *FOR THE YEAR ENDED 31 MARCH 2022*

---

#### **Chairman Foreword**

Last year saw the organisation continue to respond to coronavirus and then adapt as society emerged into the new post pandemic world. During this time the benefits of exercise and being active on individual and societal health have come sharply into focus ensuring the role Yorkshire Sport Foundation plays in delivering programmes, influencing policy and supporting our many partners remains pivotal. We remain completely committed to getting everyone in our region active and to delivering value for money in all of our activities.

I am extremely proud of the way our organisation has responded to the challenge so far and with an experienced and ambitious board, a highly capable executive and a motivated and energised team I am confident that we will continue to deliver to the very highest of standards over the next year and beyond.

Paul Reid

Chair of the Board

#### **Introduction**

I am delighted to be able to present the 2021 / 2022 Annual Report for Yorkshire Sport Foundation.

The year continued to be dominated by the implications of Covid 19 and, although at times some restrictions were in place, it has, overall, been a time of returning to activity. During the Covid period we know that activity levels reduced especially amongst those people who face most challenges to be active. As a result, inequalities were increased. This year has brought about more stability with a trend towards more people returning to activity as the year unfolded.

It has been an important year for us with the launch of our revised strategy alongside successfully bidding to Sport England for further five-years of core funding. Our new strategy reflects our direction of travel towards becoming a more influencing organisation so that physical activity and sport is threaded throughout a wide range of policies and strategies and, importantly, practice to improve our people's health and welfare. We will be unrelenting in our targeting of our resources to help address persistent health and economic inequalities that are prevalent across our area.

This report sets out how we have gone about this over the last year. We have continued to work with the nine maturing District Activity Partnerships across South Yorkshire and West Yorkshire; these are increasingly cementing their position as strategic leadership for physical activity in their area setting about influencing the way things are done to ensure it is easy and enjoyable to be active across the Districts. More targeted work has taken place in our poorer areas where we continue to focus most of our resources in supporting communities to be active. The report sets out some of the ways we have done this over the last year.

As a largely connecting organisation, we work with thousands of organisations and people each year and it is always inspiring to see the widespread passion and commitment shown by all. Sport remains in the blood of Yorkshire. Thank you to all those people who we have had the privilege to work with on a day-to-day basis.

Nigel Harrison

CEO

# YORKSHIRE SPORT FOUNDATION

## TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT)

### FOR THE YEAR ENDED 31 MARCH 2022

---

The Trustees present their report and accounts for the year ended 31 March 2022.

The directors of the charitable company (the charity) are its trustees for the purpose of charity law and throughout this report are collectively referred to as the Board of Trustees. Their responsibilities include all the responsibilities of directors under the Companies Act and of trustees under the Charities Act.

The accounts have been prepared in accordance with the accounting policies set out in note 1 to the accounts and comply with the Charity's Memorandum and Articles of Association, the Companies Act 2006 and "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)" (as amended for accounting periods commencing from 1 January 2019)

#### OBJECTIVES AND ACTIVITIES

The objects of Yorkshire Sport Foundation as set out in the Articles of Association are:

- The advancement of amateur sport and the promotion of community participation in healthy recreation in particular by the coordination of sporting and physical activities and/or the provision of facilities for the playing of sport;
- To advance the education of the public in the subject of sport and physical recreation and the provision of facilities, courses, training programmes and resources to enable, assist and encourage the education of persons in sport and physical activity.
- The advancement of good health; and
- The promotion or provision of facilities for recreation or other leisure time occupation of individuals who have need of such facilities by reason of their youth, age, infirmity or disablement, financial hardship or social and economic circumstances or for the public at large in the interests of social welfare and with the object of improving the condition of life of the said persons.

#### Delivering Public Benefit

The objects above are the key charitable aims of Yorkshire Sport Foundation and fall within the recognised descriptions of charitable purposes in the Charities Act 2011 namely the advancement of health and the advancement of amateur sport. All activities are intrinsically linked to achieving these aims for the public benefit. Significant activities and achievements against targets are detailed below under Aims and Achievements.

In setting these objects the Yorkshire Sport Foundation Board of Trustees have complied with the duty to have due regard to the guidance on public benefit published by the Charity Commission in exercising their powers or duties.

#### Achievements for the year

We are clear in our ambition for it to be easy and enjoyable for everyone in Yorkshire to be physically active, play sport or simply move more. We know, through mounting evidence and experience that doing so will lead to healthier and more prosperous individuals and communities.

According to the latest Active Lives Survey, there has been little change in activity levels in either adults or children and young people across South Yorkshire and West Yorkshire over the last year. Whilst we always want more people to be active, the activity rate remaining static is actually pleasing against a backdrop of reductions in other parts of the country due to the impact of the Covid pandemic. There remain over 800,000 adults (28% of the adult population) doing less than 30 minutes a week of moderate activity with a disproportionate number of people from areas of low incomes, certain ethnically diverse communities and those living with long term conditions. We continue to be relentless in addressing these inequalities across our area of Yorkshire.

As a connecting and influencing organisation a major strand of our approach is to support, through dedicated manager time and project funding, multi-agency leadership teams for physical activity in each of our nine Districts (we refer to them as District Activity Partnerships or DAPs). Each of the nine adopting a 'whole of systems' approach to enabling and providing opportunities to be active.

# **YORKSHIRE SPORT FOUNDATION**

## **TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)** **FOR THE YEAR ENDED 31 MARCH 2022**

---

Over the last year, we have seen some very good progress amongst the Districts, especially considering many partners were only just emerging from Covid crisis management throughout the previous year.

In Wakefield we have introduced a specific programme of engaging a wide range of senior stakeholders coming together to discuss and plan embedding physical activity in numerous policies, plans and practices. Similar discussions have taken place in Barnsley, Kirklees, Sheffield and Bradford where refreshed and renewed strategies have been launched. As part of 'Moving Rotherham' senior level discussions took place that led to a clear commitment being made to support the development of physical activity by the district's Health and Well Being Board.

The collaboration in the District has also led to the development and implementation of numerous projects and programmes. Active Through Football Consortium applications have been successful in Barnsley, Kirklees, Leeds, Rotherham, Sheffield and Wakefield bringing in a total investment of £3m across South Yorkshire and West Yorkshire to develop football and other sports opportunities for those not currently playing the game. In Leeds and Bradford high profile Sports Awards events were organised celebrating and showcasing the impact that sport and physical activity has upon the cities. In Leeds, Sheffield and Kirklees work has continued on opening up opportunities for Women and Girls through the 'This Girl Can' Campaign whilst similar work took place throughout our area through the 'We are Undefeatable' campaign aimed at disabled people and those with long term conditions.

Whilst the DAPs are continuing to grow in their influence and delivery in all our Districts it is also important we also able to influence at sub-regional level especially through increased emphasis on devolution and the emergence of the Integrated Health Systems.

In the West Yorkshire Combined Authority there have been structural changes since the appointment of the West Yorkshire Mayor, Tracy Brabin. This has presented some opportunities due to the Mayor being a strong advocate of sport and we now have a place on the Cultural Arts and Creative Industries Committee. Sport will be part of the new Cultural Framework which will act as guidance for future investment across the culture and sport sector.

The West Yorkshire Health and Care Partnership (ICS) has been through significant change over the last year and the previous great work on physical activity has slowed down. Nevertheless, we are confident the momentum will be picked up again as physical activity will be seen as part of the broader Population Health Programme to be implemented in the future.

As part of the South Yorkshire Combined Authority (SYCA) we continue to be an active member of the Active Travel Advisory Board, whose key members were working with Dame Sarah Storey, Active Travel Commissioner, to develop the physical activity positioning paper for South Yorkshire and Bassetlaw ICS. There have been many changes within the Combined Authority with a new Mayor, Oliver Coppard, being elected in the May elections and Dame Sarah moving to a similar position elsewhere. Lots of progress had been made with the active travel infrastructure over the last two years with Government investment and we look forward to that continuing.

Along with working in the districts and sub-regions we know we need to understand and work with communities at a local level. In this regard, we have continued with our approach of identifying and supporting a number of communities who typically have low incomes leading to health and other social disparities.

We have expanded our reach in Dearne Valley from four communities to nine where we supported the employment of local people with excellent knowledge of their area. These Community Champions connect with existing organisations and people to find ways physical activity opportunities can be developed. For example, activities such as 'Walk to Run', 'Walking Football', 'Buggy Walks' and 'Menopause Group Work' have all taken place aimed at certain sections of those communities. Over 1,600 people took part in these hyper-community activities since the project started.

As part of Sport England's Covid response we were tasked with investing £167k into communities facing the most challenges to be active through the Tackling Inequalities Fund. Twenty-seven clubs and organisations benefited from the funding, many of which we had not worked with previously. Over 5,600 people benefitted from this investment.

# **YORKSHIRE SPORT FOUNDATION**

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

### ***FOR THE YEAR ENDED 31 MARCH 2022***

---

Communities were also telling us of the need to meet and 'get together' again as they came out of restrictions. As a result, in the Summer of 2021, we invested almost £20k in local organisations to organise 68 Community Games attracting over 2,700 people to them.

We work with National Governing Bodies of sport often connecting the formal sports structures to local communities. Through our Club Matters Local programme we funded 44 people, living and working in our focus communities, to gain coaching awards through over £6k of investment. We have also delivered a number of support workshops for sports clubs to help them sustain and grow their clubs.

We continue to invest in our Children and Young People.

Two years ago, we were part of developing The Creating Active Schools (CAS) Framework, which is now gaining traction across the country. The Framework sets out approaches and tools to support physical activity being embedded across the school day.

Dozens of schools across the region are now using CAS as a tool to strategically improve outcomes through physical activity, including around 90 in Bradford and Calderdale through their Local Delivery Pilots and five in Doncaster where the Director of Public Health and local authority colleagues have supported its implementation. In addition to the local work, we led a national pilot in 20 places across England and around 200 schools to test and learn from a range of implementation approaches and compile case studies demonstrating its impact.

Our PE Conference this year attracted over 130 governors, senior leaders, teachers and organisations attended from across the districts; our Centre of Excellence programme was revamped to focus more on physical activity; and our Active School Awards received over 50 applications from schools carrying out excellent work. All working to strengthen and promote high standards across our schools.

Over £200k was invested into a grants programme aimed at Children and Young People encompassing sustainable activities to engage those children and young people who face the greatest challenges to be active. A mix of projects were funded including the development of young leaders and ambassadors across our area and specific research and activities for South Asian Girls in Leeds.

We were allocated £600k by Sport England to support the work of Opening School Facilities across our area. The aim was to support schools to open up their sports facilities outside of curriculum time targeted at those young people facing inequalities, particularly those in receipt of free school meals and those with Special Educational Needs. A group of local co-ordinators was set up who agreed their priorities locally, which schools to target and what their local application process would look like. Seventy-eight schools received funding through this work engaging around 23,000 children in school and community activity.

We have continued to organise the School Games programme through the organisation of a wide number of county-wide events and festivals; some continued to be virtual whilst many returned to face to face action. The focus has shifted recently from being primarily about competitive results to a broader balance of engaging more children. Over 37,000 children and young people took part across our area this year.

Two years ago, we employed an Active Design Manager to support our partners with creating pleasurable places and spaces to be active. The last year has seen the Manager inputting into a number of Master Plans including Huddersfield Town Centre and the new Calderdale Hospital. He has been particularly heavily involved in Barnsley where he sits on the Advisory Design panel for the District. As part of this, he has inputted heavily into the Barnsley Master planning process for urban extensions. There was a requirement to ensure that the masterplans incorporated high quality green infrastructure, multi functioning open space, high quality streets that provide opportunity for activity in a safe and user-friendly setting, connected neighbourhoods and networks of cycling and walking routes that consider wider connectivity for residents.

# **YORKSHIRE SPORT FOUNDATION**

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

### ***FOR THE YEAR ENDED 31 MARCH 2022***

---

We owe it to our partners and funders to be the best organisation we can be and we continue to strive to develop. Our Net Promoter Score (a score of partner satisfaction) increased from 67% to 74% as a result of a more concerted effort to meet individual partner needs. We have also increased our media presence to give us a stronger voice and therefore influence across our area.

During the year we submitted a successful application for 'System Partner' funding to Sport England and, as a result, we have secured core funding for the next five years. This year our project expenditure considerably increased, which was expected and planned for as we could implement programmes that were previously put on hold due to Covid restrictions. In addition to core funding we met our target of drawing in other funding to sustain our organisation to current levels. To increase this further we have put the foundations in place of a subsidiary company, Yorkshire Sport Plus, that can be used in the future for further income generation.

We continue to work on our governance ensuring we stick within and go beyond the requirements of the UK Code of Sports Governance. This year we have particularly focussed on increasing our work in relation to Diversity and Inclusion that has taken us to become more outward looking advocates as well as ensuring our policies, procedures and practices are as inclusive as they can be. During the year, we gained a 'Best Companies to Work For' one-star accreditation giving us a 40th place in the Yorkshire rankings, 12th in the UK for Charities and 48th small company in the UK. We can build on this for the future.

The essence of our work is through collaboration and working with others. On occasions we lead where it is appropriate to do so but, for the most part, our role is to connect, influence and support our partners. The work reported upon here is therefore a culmination of the work of a great many people and organisations who we work with on a daily basis and we thank them for their continued support.

#### **FINANCIAL REVIEW**

Financial results for the year ended 31 March 2022 are shown in the Statement of Financial Activities on page 14 with the associated assets and liabilities set out in the Balance Sheet on pages 15-16. Supporting notes to the accounts are on pages 18-33 providing additional information to support the figures in the main statements. The Financial Statements have been prepared to comply with the 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 (FRS102) and the Companies Act 2006. The income for the year amounted to £2,688,687 (2021 - £2,636,424) with expenditure amounting to £3,101,992 (2021 - £2,355,569) resulting in a net expense of £413,305 (2021 - net income £280,855). As mentioned earlier, this year our project expenditure was considerably higher compared to last year. This was expected, and planned, for as we could implement programmes that were previously put on hold due to Covid restrictions.

# YORKSHIRE SPORT FOUNDATION

## TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2022

**Reserves Policy** – The Board of Trustees has reviewed the policy for the retention of reserves as set out in the table below:

Level	Action	Amount at current operating levels plus redundancy	
Critical – 3 months operating costs plus redundancy payments	At this point solvency of the company is a concern and actions will be taken.	<b>£296,727</b>	
		Made up of;	
		Contingency Fund	Unrestricted Reserves
		£296,727	£0
Optimal – 6 months operating costs plus redundancy payments	The optimal point is 6 months of operating expenses. Between 3 and 6 months we need to be cautious.	<b>£546,727</b>	
		Made up of;	
		Contingency Fund	Unrestricted Reserves
		£296,727	£250,000
Maximum – 9 months operating costs plus redundancy payments.	Levels beyond 6 months should initiate consideration of investing the funds for our charitable objectives. There should not be any reserves funding beyond 9 months.	<b>£796,727</b>	
		Made up of;	
		Contingency Fund	Unrestricted Reserves
		£296,727	£500,000

The final level of year end unrestricted reserves for 2021/2022 was £261,036 (2020/2021 £280,707) which is deemed as optimal i.e. between 6 and 9 months.

**Principle Funding Sources** – Sport England is the key funder for Yorkshire Sport Foundation. This year an amount of £2,372,302 was received for core funding for the Active Partnership with a number of the projects highlighted earlier in the report also benefiting from Sport England funding.

**Grant Making Policies** – Due to the nature of the Charity we give many grants to different organisations and individuals. Although there is not a company wide grant policy each individual programme that has this function has a grant making policy that is steered by officers, partners and funders.

### Fundraising

Yorkshire Sport Foundation does not currently engage in any significant fundraising activities but recognises the need to consider a fundraising strategy should it be necessary to support the aim of improving sustainability in future years.

As mentioned earlier in the report Yorkshire Sport Plus, a subsidiary of Yorkshire Sport Foundation, has been set up to allow further business income to be received.

### Risk Management

The Trustees have assessed the major risks to which the Charity is exposed, and are satisfied that systems are in place to mitigate exposure to the major risks. The Finance, Audit and Risk Committee reviews the Risk Register at every meeting concentrating on live and future risks to the organisation.

At the last meeting of the committee there remained seven risks on the risk register, all but one with a medium risk rating. The risk scored with a high rating relates to the current situation with the economy and high inflation rates. This is being monitored by the Finance, Audit and Risk Committee who will take steps to mitigate this risk when necessary.

# YORKSHIRE SPORT FOUNDATION

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

### FOR THE YEAR ENDED 31 MARCH 2022

---

#### STRUCTURE, GOVERNANCE AND MANAGEMENT

Yorkshire Sport Foundation is a charitable company limited by guarantee incorporated on 13 May 2011 and registered as a charity on 2 September 2011. The company was established under a Memorandum of Association which established the objects and powers of the charitable company and is governed under its Articles of Association.

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

P Reid

J Rogers (Resigned 4 April 2021)

G Smith

R Salloo

C D Black

H Kendall

B Smith

J Lord (Appointed 26 April 2021)

J McGarry Williams

S Muckle (Appointed 27 May 2022)

Local Authority membership of the Board of Trustees is limited to a maximum of 50% of the total number of Trustees to avoid controlled company status.

The Trustees of the Charity have control of the Charity and its property and funds. All Trustees are by virtue of their appointment also Members of the Charity and no other person other than a Trustee may be admitted as a Member of the Charity. None of the Trustees has any beneficial interest in the company. In the event of the dissolution of the Charity, the directors are liable to pay an amount not exceeding £10 towards the liabilities and costs of dissolution.

The Board can have a maximum of twelve trustees at any one time. At the end of the year Board membership is at eight members with a new member appointed in May 2022. Day to day responsibility for the administration and provision of services is delegated to the Chief Executive Officer.

During the year 2021/2022 the Finance, Audit and Risk Committee has continued to support and underpin the work of the Board focusing specifically on the details of finance, risk, policies and audit. There are now three trustees on this group.

# YORKSHIRE SPORT FOUNDATION

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

### FOR THE YEAR ENDED 31 MARCH 2022

---

#### Diversity and Inclusivity

Our Board members and employees strongly believe that we should be operating to the highest standards of corporate governance, equality and transparency. This is not about ticking boxes for the sake of it, but is a genuine commitment to do the right thing. As part of this, and as a minimum, we will adhere to Sport England's highest tier of the Code for Sports Governance along with achieving the relevant Safeguarding, Equity and Quality Standards.

Yorkshire Sport Foundation is committed to eliminating discrimination and encouraging diversity and inclusion within our workforce, in the partnerships we support and in the delivery of high quality sporting activities and programmes. We oppose all forms of unlawful and unfair discrimination including direct and indirect discrimination, harassment, bullying and victimisation. We recognise our legal obligations and will abide by the requirements of all relevant legislation.

At the heart of this is our commitment to equality and diversity that is reflected in the Board diversity policy. We must start at the highest level within the Board room.

We recognise and embrace the benefits of having a diverse Board, and see increasing diversity at Board level as an essential element to achieve our stated aims and objectives. A truly diverse Board will include and make good use of differences in the skills, experience, background, race, gender and other qualities of Trustees. We are committed to progressing towards achieving gender parity and greater diversity generally on our Board, including, but not limited to, Black, Asian, minority ethnic (BAME) diversity and disability. As a reflection of this commitment we will achieve and maintain a minimum of 30% of either gender.

These differences will be considered in determining the makeup of the Board and be balanced appropriately whenever possible. All Board appointments are made on merit, in the context of the skills and experience required to fulfil its responsibilities.

To ensure these standards are achieved an action plan has been devised. This action plan is on track and the achievements can be seen on our website.

#### Related Parties

None of the Trustees receive remuneration or other benefit from their work with Yorkshire Sport Foundation and any connection between a Trustee or senior manager with a related party must be disclosed to the Board of Trustees. Any such transactions are disclosed in Note 23 to the Financial Statements.

Yorkshire Sport Foundation is the Active Partnership operating in South Yorkshire and West Yorkshire. It is one of the 43 Active Partnerships in England who share best practice and information through the Active Partnerships National Team.


#### Auditor

A tender process for audit services has taken place this year and a resolution proposing that Hentons be appointed as auditor for the company will be put to to a General Meeting.

#### Disclosure of information to auditor

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

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

DocuSigned by:  
  
E65D6DA724C54CF...

**P Reid**

Trustee

Dated: 28 July 2022

# **YORKSHIRE SPORT FOUNDATION**

## **STATEMENT OF TRUSTEES' RESPONSIBILITIES**

### ***FOR THE YEAR ENDED 31 MARCH 2022***

---

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

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

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

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

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

# YORKSHIRE SPORT FOUNDATION

## INDEPENDENT AUDITOR'S REPORT

### TO THE TRUSTEES OF YORKSHIRE SPORT FOUNDATION

---

#### Opinion

We have audited the financial statements of Yorkshire Sport Foundation (the 'Charity') for the year ended 31 March 2022 which comprise the statement of financial activities, the balance sheet, the statement of cash flows and notes to the financial statements, including significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102 *The Financial Reporting Standard applicable in the UK and Republic of Ireland* (United Kingdom Generally Accepted Accounting Practice).

In our opinion, the financial statements:

- give a true and fair view of the state of the charitable company's affairs as at 31 March 2022 and of its incoming resources and application of resources, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Companies Act 2006.

#### Basis for opinion

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

#### Conclusions relating to going concern

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

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

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

#### Other information

The other information comprises the information included in the annual report other than the financial statements and our auditor's report thereon. The Trustees are responsible for the other information contained within the annual report. Our opinion on the financial statements does not cover the other information and 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.

#### Matters on which we are required to report by exception

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

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

# YORKSHIRE SPORT FOUNDATION

## INDEPENDENT AUDITOR'S REPORT (CONTINUED)

### TO THE TRUSTEES OF YORKSHIRE SPORT FOUNDATION

---

#### **Responsibilities of Trustees**

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

#### **Auditor's responsibilities for the audit of the financial statements**

We have been appointed as auditor under section 144 of the Charities Act 2011 and report in accordance with the Act and relevant regulations made or having effect thereunder.

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.

Based on our understanding of the Charity and its industry, we identified that the principal risks of non-compliance with laws and regulations related to breaches of UK law and we considered the extent to which non-compliance might have a material effect on the financial statements of the Company. We also considered those laws and regulations that have a direct impact on the preparation of the financial statements such as the Charities Act 2011. We evaluated management's incentives and opportunities for fraudulent manipulation of the financial statements (including the risk of override of controls), and determined that the principal risks were related to posting inappropriate journal entries to increase revenue or reduce expenditure or increase the capital position of the Charity, and management bias in accounting estimates and judgmental areas of the financial statements such as the recognition of income. Audit procedures performed by the engagement team included:

- Discussions with directors including consideration of known or suspected instances of non-compliance with laws and regulation and fraud;
- Reviewing relevant meeting minutes;
- Reviewing of correspondence in so far as they related to non-compliance with laws and regulations and fraud;
- Procedures relating to the recognition of income;
- Identifying and testing journal entries, in particular any journal entries posted with unusual account combinations, posted on unusual days, posted by infrequent users, posted by senior management or posted with descriptions indicating a higher level of risk;

Designing audit procedures to incorporate unpredictability around the nature, timing or extent of our testing over immaterial liabilities and assets balances.

There are inherent limitations in the audit procedures described above and the further removed non-compliance with laws and regulations is from the events and transactions reflected in the financial statements, the less likely we would become aware of it. Also, the risk of not detecting a material misstatement due to fraud is higher than the risk of not detecting one resulting from error, as fraud may involve deliberate concealment by, for example, forgery or intentional misrepresentations, or through collusion.

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.

# YORKSHIRE SPORT FOUNDATION

## INDEPENDENT AUDITOR'S REPORT (CONTINUED)

### TO THE TRUSTEES OF YORKSHIRE SPORT FOUNDATION

---

This report is made solely to the company's members, as a body, in accordance with section 391 of the Companies Act 2014. Our audit work has been undertaken so that we might state to the 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 company and the company's members as a body, for our audit work, for this report, or for the opinions we have formed.

Alison Whalley BA (Hons) FCA  
**(Senior Statutory Auditor)**  
Naylor Wintersgill Limited

DocuSigned by:  
*Alison Whalley*  
A3AB0FCA5773466...

28 July 2022

**Chartered Accountants**  
**Statutory Auditor**

Carlton House  
Grammar School Street  
Bradford  
BD1 4NS

Naylor Wintersgill Limited is eligible for appointment as auditor of the Charity by virtue of its eligibility for appointment as auditor of a company under section 1212 of the Companies Act 2006.

# YORKSHIRE SPORT FOUNDATION

## STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 MARCH 2022

	Notes	Unrestricted funds 2022 £	Restricted funds 2022 £	Total 2022 £	Unrestricted funds 2021 £	Restricted funds 2021 £	Total 2021 £
<b>Income from:</b>							
Donations and legacies	3	19,255	2,512,223	2,531,478	29,000	2,555,864	2,584,864
Income from Charitable activities	4	151,442	-	151,442	46,343	300	46,643
Investments	5	5,767	-	5,767	4,917	-	4,917
<b>Total income</b>		<u>176,464</u>	<u>2,512,223</u>	<u>2,688,687</u>	<u>80,260</u>	<u>2,556,164</u>	<u>2,636,424</u>
<b>Expenditure on:</b>							
Charitable activities	6	217,207	2,884,785	3,101,992	69,433	2,286,136	2,355,569
Gross transfers between funds		-	-	-	(8,189)	8,189	-
<b>Net (expenditure)/income for the year/</b>							
<b>Net movement in funds</b>		(40,743)	(372,562)	(413,305)	2,638	278,217	280,855
Fund balances at 1 April 2021		<u>790,176</u>	<u>1,133,506</u>	<u>1,923,682</u>	<u>787,538</u>	<u>855,289</u>	<u>1,642,827</u>
<b>Fund balances at 31 March 2022</b>		<u><u>749,433</u></u>	<u><u>760,944</u></u>	<u><u>1,510,377</u></u>	<u><u>790,176</u></u>	<u><u>1,133,506</u></u>	<u><u>1,923,682</u></u>

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

All income and expenditure derive from continuing activities.

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

# YORKSHIRE SPORT FOUNDATION

## BALANCE SHEET

AS AT 31 MARCH 2022

	Notes	2022		2021	
		£	£	£	£
<b>Fixed assets</b>					
Tangible assets	12		3,600		7,527
Investments	13		1		1
			3,601		7,528
<b>Current assets</b>					
Debtors	15	63,788		49,921	
Cash at bank and in hand		1,608,982		2,047,423	
		1,672,770		2,097,344	
<b>Creditors: amounts falling due within one year</b>	16	(165,994)		(181,190)	
Net current assets			1,506,776		1,916,154
<b>Total assets less current liabilities</b>			1,510,377		1,923,682
<b>Income funds</b>					
Restricted funds	19		760,944		1,133,506
<u>Unrestricted funds</u>					
Designated funds	20	488,397		509,469	
General unrestricted funds		261,036		280,707	
		749,433		790,176	
			1,510,377		1,923,682

# YORKSHIRE SPORT FOUNDATION

## BALANCE SHEET (CONTINUED)

**AS AT 31 MARCH 2022**

---


The company is entitled to the exemption from the audit requirement contained in section 477 of the Companies Act 2006, for the year ended 31 March 2022, although an audit has been carried out under section 144 of the Charities Act 2011.

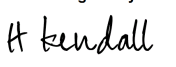
The directors acknowledge their responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of financial statements.

The members have not required the company to obtain an audit of its financial statements under the requirements of the Companies Act 2006, for the year in question in accordance with section 476.

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

The financial statements were approved by the Trustees on 28 July 2022

DocuSigned by:  
  
E65D6DA724C54CF...  
**P Reid**  
**Trustee**

DocuSigned by:  
  
65C2C777CC50407...  
**H Kendall**  
**Trustee**

**Company Registration No. 07633990**

# YORKSHIRE SPORT FOUNDATION

## STATEMENT OF CASH FLOWS

FOR THE YEAR ENDED 31 MARCH 2022

	Notes	2022 £	£	2021 £	£
<b>Cash flows from operating activities</b>					
Cash (absorbed by)/generated from operations	24		(444,208)		453,223
<b>Investing activities</b>					
Purchase of investments		-		(1)	
Investment income received		5,767		4,917	
<b>Net cash generated from investing activities</b>			5,767		4,916
<b>Net cash used in financing activities</b>			-		-
<b>Net (decrease)/increase in cash and cash equivalents</b>			(438,441)		458,139
Cash and cash equivalents at beginning of year			2,047,423		1,589,284
<b>Cash and cash equivalents at end of year</b>			1,608,982		2,047,423

# YORKSHIRE SPORT FOUNDATION

## NOTES TO THE FINANCIAL STATEMENTS

### FOR THE YEAR ENDED 31 MARCH 2022

---

#### 1 Accounting policies

##### Charity information

Yorkshire Sport Foundation is a private company limited by guarantee incorporated in England and Wales. The registered office is West Yorkshire Joint Services Building, Nepshaw Lane South, Morley, Leeds, LS27 7JQ.

#### 1.1 Accounting convention

The accounts have been prepared in accordance with the Charity's Articles of Association, the Companies Act 2006 and "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)" (as amended for accounting periods commencing from 1 January 2016). 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 £.

The financial statements have been prepared under the historical cost convention.

#### 1.2 Going concern

At the time of approving the financial statements, the Trustees have a reasonable expectation that the Charity has adequate resources to continue in operational existence for the foreseeable future. We have funding confirmed for a further five years. Thus the Trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

#### 1.3 Charitable funds

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

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

Endowment funds are subject to specific conditions by donors that the capital must be maintained by the Charity.

#### 1.4 Income

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

Cash donations are recognised on receipt. Other donations are recognised once the Charity has been notified of the donation, unless performance conditions require deferral of the amount. Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

Legacies are recognised on receipt or otherwise if the Charity has been notified of an impending distribution, the amount is known, and receipt is expected. If the amount is not known, the legacy is treated as a contingent asset.

The charity has not received any goods for use by the Charity itself.

Income derived from events is recognised as earned (that is, as the related goods or services are provided).

# YORKSHIRE SPORT FOUNDATION

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

### FOR THE YEAR ENDED 31 MARCH 2022

#### 1 Accounting policies (Continued)

##### 1.5 Expenditure

Liabilities are recognised as soon as there is a legal or constructive obligation committing the charity to the expenditure. All expenditure is accounted for on an accruals basis and has been classified under heading that aggregate all costs related to the category.

Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.

Irrecoverable VAT is charged against the category of resources expended for which it was incurred.

##### 1.6 Tangible fixed assets

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

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

Computers	3 years straight line
-----------	-----------------------

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

##### 1.7 Fixed asset investments

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

##### 1.8 Impairment of fixed assets

At each reporting end date, the Charity reviews the carrying amounts of its tangible assets to determine whether there is any indication that those assets have suffered an impairment loss. If any such indication exists, the recoverable amount of the asset is estimated in order to determine the extent of the impairment loss (if any).

##### 1.9 Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

##### 1.10 Financial instruments

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

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

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

# YORKSHIRE SPORT FOUNDATION

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

### FOR THE YEAR ENDED 31 MARCH 2022

---

#### 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.

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of operations from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade creditors are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest method.

##### **Derecognition of financial liabilities**

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

#### 1.11 Employee benefits

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

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

#### 1.12 Retirement benefits

Payments to defined contribution retirement benefit schemes are charged as an expense as they fall due.

#### 2 Critical accounting estimates and judgements

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

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

# YORKSHIRE SPORT FOUNDATION

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

### FOR THE YEAR ENDED 31 MARCH 2022

#### 3 Donations and legacies

	Unrestricted funds	Restricted funds	Total	Unrestricted funds	Restricted funds	Total
	2022	2022	2022	2021	2021	2021
	£	£	£	£	£	£
Donations and gifts	3,005	30	3,035	5,000	-	5,000
Listed below	16,250	2,512,193	2,528,443	24,000	2,555,864	2,579,864
	<u>19,255</u>	<u>2,512,223</u>	<u>2,531,478</u>	<u>29,000</u>	<u>2,555,864</u>	<u>2,584,864</u>
<b>Grants receivable for core activities</b>						
Sport England	-	2,372,302	2,372,302	-	2,325,770	2,325,770
Coach Core Foundation	-	6,331	6,331	-	50,000	50,000
Leeds Council	-	-	-	12,000	-	12,000
Bradford Council	12,000	10,000	22,000	12,000	10,000	22,000
Sheffield Council	-	-	-	-	1,500	1,500
HMRC	-	1,000	1,000	-	-	-
National Centre for Sport and Exercise Medicine	-	35,260	35,260	-	22,000	22,000
Rotherham Council	4,250	-	4,250	-	6,000	6,000
Wakefield Council	-	27,500	27,500	-	28,900	28,900
Lawn Tennis Association	-	7,850	7,850	-	3,334	3,334
Street Games Sheffield	-	-	-	-	5,760	5,760
Culture First Wakefield	-	500	500	-	-	-
Comic Relief	-	-	-	-	29,600	29,600
Doncaster Council	-	4,000	4,000	-	6,000	6,000
Alliance Sport	-	2,000	2,000	-	14,500	14,500
London Marathon Charitable Trust	-	39,950	39,950	-	35,000	35,000
Mind	-	5,500	5,500	-	12,500	12,500
Public Health England	-	-	-	-	5,000	5,000
	<u>16,250</u>	<u>2,512,193</u>	<u>2,528,443</u>	<u>24,000</u>	<u>2,555,864</u>	<u>2,579,864</u>

# YORKSHIRE SPORT FOUNDATION

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2022

### 4 Income from Charitable activities

	2022 £	2021 £
Consultancy, courses and other related services	151,442	46,643
	<u>151,442</u>	<u>46,643</u>
Analysis by fund		
Unrestricted funds	151,442	46,343
Restricted funds	-	300
	<u>151,442</u>	<u>46,643</u>

### 5 Investments

	Unrestricted funds	Unrestricted funds
	2022 £	2021 £
Interest receivable	5,767	4,917
	<u>5,767</u>	<u>4,917</u>

# YORKSHIRE SPORT FOUNDATION

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2022

### 6 Charitable activities

	<b>Sports Activities and Facilities 2022 £</b>	<b>Sports Activities and Facilities 2021 £</b>
Staff costs	1,298,230	1,304,266
Sports and activities	1,662,102	940,924
Staff training	26,622	12,602
	<u>2,986,954</u>	<u>2,257,792</u>
Share of support costs (see note 7)	108,138	91,117
Share of governance costs (see note 7)	6,900	6,660
	<u>3,101,992</u>	<u>2,355,569</u>
<b>Analysis by fund</b>		
Unrestricted funds	217,207	69,433
Restricted funds	2,884,785	2,286,136
	<u>3,101,992</u>	<u>2,355,569</u>

# YORKSHIRE SPORT FOUNDATION

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

### FOR THE YEAR ENDED 31 MARCH 2022

7 Support costs	Support costs	Governance costs	2022	Support costs	Governance costs	2021
	£	£	£	£	£	£
Depreciation	3,927	-	3,927	3,927	-	3,927
Rent and facilities	29,819	-	29,819	29,632	-	29,632
Insurance	7,951	-	7,951	8,310	-	8,310
Computers, equipment and telephone	37,045	-	37,045	35,375	-	35,375
Print, postage and stationery	11,366	-	11,366	12,980	-	12,980
Sundry	186	-	186	13	-	13
Travel	9,552	-	9,552	-	-	-
Strategy costs	7,900	-	7,900	-	-	-
Legal and professional	-	-	-	440	-	440
Bank charges	392	-	392	440	-	440
Audit fees	-	6,900	6,900	-	6,660	6,660
	<u>108,138</u>	<u>6,900</u>	<u>115,038</u>	<u>91,117</u>	<u>6,660</u>	<u>97,777</u>
Analysed between						
Charitable activities	<u>108,138</u>	<u>6,900</u>	<u>115,038</u>	<u>91,117</u>	<u>6,660</u>	<u>97,777</u>

All support costs are allocated to the only charitable activity, being sports activities and facilities

Governance costs includes payments to the auditors of £6,900 (2021- £6,660) for audit fees.

## 8 Trustees

No trustees (or any persons connected with them) received any remuneration, expenses or benefits from the charity during the current or prior year.

# YORKSHIRE SPORT FOUNDATION

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2022

### 9 Employees

#### Number of employees

The average monthly number of employees during the year was:

2022 Number	2021 Number
41	40
<u>41</u>	<u>40</u>

#### Employment costs

	2022 £	2021 £
Wages and salaries	1,110,025	1,111,399
Social security costs	103,463	107,892
Other pension costs	84,742	84,975
	<u>1,298,230</u>	<u>1,304,266</u>

The average monthly number of employees expressed as full time equivalents during the year was 33.5 (2021 34.3).

The number of employees whose annual remuneration was £60,000 or more were:

	2022 Number	2021 Number
60,000 - 70,000	1	1
	<u>1</u>	<u>1</u>

During the year, defined contribution pension contributions totalling £10,365 (2021: £10,365) were made on behalf of these staff.

### 10 Taxation

As a charity the company is exempt from tax on income falling within part II of the Corporation Tax Act 2010 and on gains falling within s256 of the Taxation of Chargeable Gains Act 1992 to the extent that these are applied to its charitable objectives. No tax charges have arisen in the charity.

### 11 Defined contribution pension scheme

The Charity operates a defined contribution pension scheme. The pension cost charged for the period represents contributions payable by the charity to the scheme and amounted to £84,742 (2021 £84,975).

There were no outstanding or prepaid contributions at either the beginning or end of the financial year.

# YORKSHIRE SPORT FOUNDATION

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2022

### 12 Tangible fixed assets

	<b>Computers £</b>
<b>Cost</b>	
At 1 April 2021	11,781
At 31 March 2022	11,781
<b>Depreciation and impairment</b>	
At 1 April 2021	4,254
Depreciation charged in the year	3,927
At 31 March 2022	8,181
<b>Carrying amount</b>	
At 31 March 2022	3,600
At 31 March 2021	7,527

### 13 Fixed asset investments

	<b>Unlisted investments £</b>
<b>Cost or valuation</b>	
At 1 April 2021 & 31 March 2022	1
<b>Carrying amount</b>	
At 31 March 2022	1
At 31 March 2021	1

# YORKSHIRE SPORT FOUNDATION

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

### FOR THE YEAR ENDED 31 MARCH 2022

#### 14 Subsidiaries

Name of undertaking and country of incorporation or residency	Nature of business	Class of shareholding	% Held Direct
Yorkshire Sport Plus Limited	England	Sports Activities Ordinary	100.00

The aggregate capital and reserves and the result for the year of subsidiaries was as follows:

Name of undertaking	Capital and reserves	Turnover	Expenses	Profit/(Loss)
	£	£	£	£
Yorkshire Sport Plus Limited Company no. 13224876	1	-	-	-

#### 15 Debtors

Amounts falling due within one year:	2022	2021
	£	£
Trade debtors	27,667	21,422
Other debtors	16,329	11,490
Prepayments and accrued income	19,792	17,009
	63,788	49,921

#### 16 Creditors: amounts falling due within one year

	Notes	2022	2021
		£	£
Other taxation and social security		23,881	23,649
Deferred income	17	109,137	-
Trade creditors		11,339	24,781
Accruals		21,637	132,760
		165,994	181,190

# YORKSHIRE SPORT FOUNDATION

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2022

### 17 Deferred income

	2022 £	2021 £
Other deferred income	109,137	-
	<u>109,137</u>	<u>-</u>

Deferred income is included in the financial statements as follows:

	2022 £	2021 £
As at 1 April	-	-
Amount released to income	-	-
Amounts deferred during the year	109,137	-
	<u>109,137</u>	<u>-</u>
As at 31 March	<u>109,137</u>	<u>-</u>

Grant income has been deferred because the specific criteria attached to the grant has not been met at the year end.

### 18 Members Liability

The Charity is a private company limited by guarantee and consequently does not have a share capital. Each of the members is liable to contribute an amount not exceeding £10 towards the assets of the charity in the event of liquidation.

**YORKSHIRE SPORT FOUNDATION**  
**NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)**  
**FOR THE YEAR ENDED 31 MARCH 2022**

**19 Restricted funds**

The income funds of the charity include restricted funds comprising the following unexpended balances of donations and grants held on trust for specific purposes:

	Balance at 1 April 2020		Movement in funds		Balance at 1 April 2021		Movement in funds		Balance at 31 March 2022	
	£	£	Incoming resources	Resources expended	Transfers	£	Incoming resources	Resources expended	Transfers	£
Primary Role	-	1,260,626	(1,183,506)	-	77,120	680,850	(749,299)	-	8,671	
District Active Partnerships	4,469	-	-	-	4,469	47,500	(33,356)	34,332	52,945	
Local Workforce	12,054	90,000	(83,478)	-	18,576	90,000	(97,646)	-	10,930	
Children and Young People	196,489	192,113	(185,670)	8,189	211,121	787,899	(941,815)	346,989	404,194	
YSF Development Project	-	-	-	-	-	98,331	(98,331)	-	-	
Opening School Facilities	-	-	-	-	-	615,827	(615,827)	-	-	
Disability and Health	3,194	-	-	-	3,194	-	(3,194)	-	-	
Satellite Clubs	264,956	366,587	(325,639)	-	305,904	-	-	(305,904)	-	
Sheffield Development Projects	36,640	-	(3,000)	-	33,640	-	-	(33,640)	-	
Extended Workforce	43,855	75,000	(71,244)	-	47,611	75,000	(72,210)	-	50,401	
NGB Projects	10,400	3,334	-	-	13,734	7,850	(10,950)	-	10,634	
Active Dearne	19,097	230,529	(106,456)	-	143,170	71,722	(98,634)	-	116,258	
Daily Mile	28,780	39,100	(35,404)	-	32,476	-	-	(32,476)	-	
Place Based Projects	206,955	123,275	(169,701)	-	160,529	12,913	(82,547)	-	90,895	
Wakefield District Partnership	28,400	-	(27,708)	-	692	-	-	(692)	-	
Mind Project	-	17,600	(6,325)	-	11,275	5,500	(6,942)	-	9,833	
Club Matters	-	25,000	(11,367)	-	13,633	12,500	(19,950)	-	6,183	
Coach Core	-	50,000	(30,247)	-	19,753	6,331	(26,084)	-	-	
Young People Forward	-	35,000	(26,391)	-	8,609	-	-	(8,609)	-	
Leading the Way	-	48,000	(20,000)	-	28,000	-	(28,000)	-	-	
	855,289	2,556,164	(2,286,136)	8,189	1,133,506	2,512,223	(2,884,785)	-	760,944	

Restricted funds comprise funds to be applied towards specific sports activities subject to the conditions imposed by donors as described in their title. Transfers from general to restricted funds are to make up any overspend. Transfers between restricted funds reflect the merging of similar activities.

# YORKSHIRE SPORT FOUNDATION

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

### FOR THE YEAR ENDED 31 MARCH 2022

#### 20 Designated funds

The income funds of the charity include the following designated funds which have been set aside out of unrestricted funds by the trustees for specific purposes:

	Balance at 1 April 2020	Resources expended	Transfers	Balance at 1 April 2021	Resources expended	Transfers	Balance at 31 March 2022
	£	£	£	£	£	£	£
Contingency	275,000	-	(8,479)	266,521	-	30,206	296,727
Project Development	239,044	(103,990)	100,367	235,421	(142,459)	66,510	159,472
Yorkshire Sport Plus	-	(19,867)	19,867	-	(18,644)	18,644	-
Coaching courses and events	-	-	-	-	(14,035)	14,035	-
CAS National	-	-	-	-	(20,922)	49,520	28,598
Fixed Asset Fund	11,454	(3,927)	-	7,527	(3,927)	-	3,600
	<u>525,498</u>	<u>(127,784)</u>	<u>111,755</u>	<u>509,469</u>	<u>(199,987)</u>	<u>178,915</u>	<u>488,397</u>

#### 21 Funds

	Balance at 1 April 2021	Income	Expenditure	Transfers	Balance at 31 March 2022
	£	£	£	£	£
Restricted funds	1,133,506	2,512,223	(2,884,785)	-	760,944
Designated funds	509,469	-	(199,987)	178,915	488,397
General unrestricted funds	280,707	176,464	(17,220)	(178,915)	261,036
	<u>1,923,682</u>	<u>2,688,687</u>	<u>(3,101,992)</u>	<u>-</u>	<u>1,510,377</u>

	Balance at 1 April 2020	Income	Expenditure	Transfers	Balance at 31 March 2021
	£	£	£	£	£
Restricted funds	855,289	2,556,164	(2,286,136)	8,189	1,133,506
Designated funds	525,498	-	(127,784)	111,755	509,469
General unrestricted funds	262,040	80,260	58,351	(119,944)	280,707
	<u>1,642,827</u>	<u>2,636,424</u>	<u>(2,355,569)</u>	<u>-</u>	<u>1,923,682</u>



# YORKSHIRE SPORT FOUNDATION

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2022

### 23 Related party transactions

#### Remuneration of key management personnel

The remuneration of key management personnel is as follows.

	2022 £	2021 £
Aggregate compensation	155,070	153,328

#### Transactions with related parties

During the year the Charity entered into the following transactions with related parties:

Any connection between a trustee or senior manager with a related party must be disclosed to the Board of Trustees.

During 21/22 Ready, Steady, Active was paid £nil (20/21 £1,675) for the satellite clubs and mums team programmes, Rashida Salloo is a director of Ready, Steady, Active as well as being on the board of Yorkshire Sport Foundation.

Payments were made in line with the Financial Procedure Rules.

24 Cash generated from operations	2022 £	2021 £
(Deficit)/surplus for the year	(413,305)	280,855
Adjustments for:		
Investment income recognised in statement of financial activities	(5,767)	(4,917)
Depreciation and impairment of tangible fixed assets	3,927	3,927
Movements in working capital:		
(Increase)/decrease in debtors	(13,867)	108,236
(Decrease)/increase in creditors	(124,333)	86,722
Increase/(decrease) in deferred income	109,137	(21,600)
<b>Cash (absorbed by)/generated from operations</b>	<b>(444,208)</b>	<b>453,223</b>

### 25 Analysis of changes in net funds

The Charity had no debt during the year.

# YORKSHIRE SPORT FOUNDATION

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2022

26 Annual Accounts	Income			£
	Expenditure			
	Sport England	Local Authority	Non-public	Total
				2,688,687
				(3,101,992)
Revenue and grants	2,372,302	57,750	101,426	2,531,478
Sponsorship	-	-	-	-
Other income	-	-	157,209	157,209
<b>Total income</b>	<b>2,372,302</b>	<b>57,750</b>	<b>258,635</b>	<b>2,688,687</b>
Support costs	102,321	-	12,717	115,038
Staff costs	1,092,704	57,750	147,776	1,298,230
Sports and activities	1,461,088	-	201,014	1,662,102
Training	25,962	-	660	26,622
<b>Total Expenditure</b>	<b>2,682,075</b>	<b>57,750</b>	<b>362,167</b>	<b>3,101,992</b>
<b>Net income</b>	<b>(309,773)</b>	<b>-</b>	<b>(103,532)</b>	<b>(413,305)</b>

**YORKSHIRE SPORT FOUNDATION**

England & Wales - Charity number 1143654

---

# Accounts

---

**YORKSHIRE SPORT FOUNDATION**  
**ANNUAL REPORT AND FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 MARCH 2021**

Company Registration No. 07633990 (England and Wales)  
Charity Registration No. 1143654

# YORKSHIRE SPORT FOUNDATION

## LEGAL AND ADMINISTRATIVE INFORMATION

---

<b>Trustees</b>	P Reid G Smith R Salloo C D Black (Appointed 12 October 2020) H Kendall (Appointed 12 October 2020) B Smith (Appointed 12 October 2020) J Lord (Appointed 26 April 2021) J McGarry Williams (Appointed 12 October 2020)
<b>Chief Executive Officer</b>	Nigel Harrison
<b>Charity number</b>	1143654
<b>Company number</b>	07633990
<b>Registered and principal office</b>	West Yorkshire Joint Services Building Nepshaw Lane South Morley Leeds LS27 7JQ
<b>Auditor</b>	Alison Whalley FCA Naylor Wintersgill Limited Carlton House Bradford BD1 4NS
<b>Bankers</b>	Barclays Bank Plc 39 – 47 Commercial Street Halifax HX1 1BE  United Trust Bank One Ropemaker Street London EC2Y 9AW
<b>Solicitors</b>	Wrigleys Solicitors LLP 19 Cookridge Street Leeds LS2 3AG

---

# YORKSHIRE SPORT FOUNDATION

## CONTENTS

---

	<b>Page</b>
Trustees' report	1 - 8
Statement of Trustees' responsibilities	9
Independent auditor's report	10 - 12
Statement of financial activities	13
Balance sheet	14 - 15
Statement of cash flows	16
Notes to the financial statements	17 - 32

---

# YORKSHIRE SPORT FOUNDATION

## TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT)

**FOR THE YEAR ENDED 31 MARCH 2021**

---

### Chief Executive Introduction

We are delighted to be able to introduce our 2020/2021 annual report which marks the 10th anniversary of our Charity being established.

The year was obviously dominated by the Covid pandemic as we adjusted to the way we work and the way we support people to be active.

We are committed to our ambition of everyone in our area of Yorkshire to be doing some form of physical activity each week driven by the knowledge that this will improve our population's mental and physical health along with contributing to a vibrant place to live. The evidence is mounting, and Covid has shown, that it has never been as important for everyone to have basic levels of fitness that can be gained by moving more.

In common with every other organisation we have needed to swiftly adjust how we operate throughout the year, promoting and catering for virtual and in-person activities. Overall, activity levels have slightly reduced although we know this masks huge differences and inequalities, especially in relation to economic deprivation. Our focus on our communities that experience low levels of income has been crucial with the £400k investment from Sport England's 'Tackling Inequalities Fund' has spearheaded this work

We know though that simply providing programmes of opportunities will not be enough to support people to be active. We need to build physical activity into every part of day to day life which will include considering planning design, active transport, use of green spaces, health pathways and all other areas of policy and strategy. We have been working to influence decision makers across Yorkshire to integrate physical activity into their plans throughout the year.

We work with many partners and people on a day to day basis. It has been awe-inspiring to witness the way in which many of them have been working on the emergency reaction and recovery to the pandemic. We give a massive thank-you to those and others for their work and endeavours and look forward to working with them to truly put physical activity and sport at the heart of shaping the future for our part of Yorkshire.


We must also thank our main funders Sport England and others, especially local authorities, who continue to give us such good backing year on year. It has been essential that funding was confirmed early so that we could concentrate our efforts on our core role.

Lastly, but definitely not least, we thank our team who have excelled over the last year showing flexibility and resilience like never before.

We look forward to a refreshed strategy and refreshed energy over the next year as we work with partners to drive physical activity on to new levels.

Paul Reid

Chair

DocuSigned by:  
  
E65D6DA724C54CF...

Nigel Harrison

CEO

DocuSigned by:  
  
0E3345C02EF943A...

# YORKSHIRE SPORT FOUNDATION

## TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2021

---

The Trustees present their report and accounts for the year ended 31 March 2021.

The directors of the charitable company (the charity) are its trustees for the purpose of charity law and throughout this report are collectively referred to as the Board of Trustees. Their responsibilities include all the responsibilities of directors under the Companies Act and of trustees under the Charities Act.

The accounts have been prepared in accordance with the accounting policies set out in note 1 to the accounts and comply with the Charity's Memorandum and Articles of Association, the Companies Act 2006 and "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)" (as amended for accounting periods commencing from 1 January 2016)

### OBJECTIVES AND ACTIVITIES

The objects of Yorkshire Sport Foundation as set out in the Articles of Association are:

- The advancement of amateur sport and the promotion of community participation in healthy recreation in particular by the coordination of sporting and physical activities and/or the provision of facilities for the playing of sport;
- To advance the education of the public in the subject of sport and physical recreation and the provision of facilities, courses, training programmes and resources to enable, assist and encourage the education of persons in sport and physical activity.
- The advancement of good health; and
- The promotion or provision of facilities for recreation or other leisure time occupation of individuals who have need of such facilities by reason of their youth, age, infirmity or disablement, financial hardship or social and economic circumstances or for the public at large in the interests of social welfare and with the object of improving the condition of life of the said persons.

### Delivering Public Benefit

The objects above are the key charitable aims of Yorkshire Sport Foundation and fall within the recognised descriptions of charitable purposes in the Charities Act 2011 namely the advancement of health and the advancement of amateur sport. All activities are intrinsically linked to achieving these aims for the public benefit. Significant activities and achievements against targets are detailed below under Aims and Achievements.

In setting these objects the Yorkshire Sport Foundation Board of Trustees have complied with the duty to have due regard to the guidance on public benefit published by the Charity Commission in exercising their powers or duties.

### ACHIEVEMENTS AND PERFORMANCE

In our strategy we describe our role as **connecting** agencies and organisations; **influencing** decision makers at all levels on how we can embed physical activity and sport to reach a wide range of outcomes; and **providing** a range of programmes, courses and events.

This year has obviously been dominated by the Covid pandemic resulting in the scope and nature of our work radically changing. For large periods of the year, exercise was recognised as one of the few reasons people were able to leave their homes. We have experienced the paradox of it never being so important to be active for physical and mental wellbeing while the opportunities to be active have never been so restricted, especially in some of our poorer communities. Overall data points to a reduction in adult activity levels of 3% to 5%, although this masks significant inequalities related to economic circumstances.

At the beginning of the pandemic, we swiftly redefined our aims to address the situation. As it turned out these stayed with us through the year, so will form a solid basis for this annual report:

# YORKSHIRE SPORT FOUNDATION

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

### FOR THE YEAR ENDED 31 MARCH 2021

---

#### Priority 1: Looking after our people and our organisation

Early into the pandemic, Sport England confirmed its funding to partner organisations for 2020/21 and the following year. This financial bedrock let us concentrate our efforts on supporting people to be active without the need for government business support or furloughing our people.

We have already developed flexible working practices, so were able to adjust swiftly to home working. We were also quick to establish an internal 'well-being working group' that put in place a range of support for our team, including mental health awareness, peer support, team activities and regular 'check-in' surveys. The team's feedback has been very positive, with highest scores recorded yet on our staff surveys.

We also took the opportunity to accelerate our work towards becoming a 'learning organisation'. This included raising understanding of reflective practice, regular 'learn and share' sessions and the introduction of our bespoke online 'Learning Bank'. This helped us complete the development of our 'Learning and Performance System' which uses quantitative and qualitative data to capture intelligence that drives our work. This meant we could start to address the long-held issue of measuring influence and the way people and organisations interact to make it easier for us all to be active. The system has been showcased nationally as an example of excellent practice.

The tragic event of George Floyd's death brought acceleration and focus to our approach to diversity, inclusion and equality. We publically declared our intention to become an anti-racist organisation, recognised the need for increased learning and awareness for our team and took a fundamental review of our policies, procedures and communications. Over the year numerous learning events were organised for our team through our Diversity and Inclusion group, creating discussion and debate. A joint podcast was created with national body Sporting Equals, including both CEOs, discussing our approach, learnings and changes in language.

We had a turnover of board members through the year and a recruitment process appointed four experienced and highly skilled members during the Autumn. Aligned to this we created and incorporated a subsidiary trading company, 'Yorkshire Sport Plus', as we aim to diversify and increase our income that can be redistributed for our charitable purposes. Yorkshire Sport Plus will deal with our transactional business with an initial focus on creating data partnerships with a range of sporting organisations from across the country and the licensing of the Learning Bank.

In January 2021 Sport England launched its 'Uniting the Movement' 10-year strategy. The fundamental principles and focus of tackling inequalities through local place-based approaches align well with our recent direction of travel. We have started a refresh of our current strategy which will be launched in the Summer of 2021, although we are not planning any major change in direction from our current approach.

#### Priority 2: Supporting the sector and our partners

During the initial response phase of the pandemic, it was clear that many voluntary and private sport and activity organisations would face extreme financial challenges. In response, we immediately confirmed funding would continue regardless of the stage of delivery; established a contact advisory line to help organisations find government and other assistance; established an online directory of support and gave individual advice to voluntary and other organisations.

We continued to be an information source and shared the learning as the year progressed, with restrictions evolving through the 'return to play' phases. In particular, we worked with the National Governing Bodies of Sport to connect voluntary sports clubs to local support and helped networking between leisure facility providers. Anecdotal evidence and the data we have seen suggests there has been an encouraging take-up of opportunities in the recent phase of re-opening facilities.

Throughout the year, we continued to support the physical activity leadership bodies in each of our districts (we call them District Activity Partnerships), although we soon recognised that our colleagues, particularly those in local authorities and health bodies were largely redeployed with urgent pandemic business. So, in some districts we needed to take a more central leadership role to ensure influencing and promotion of physical activity remained in place. In particular, it has been vital that connection within a District has remained high as colleagues have worked together to adapt to rapidly changing circumstances.

# YORKSHIRE SPORT FOUNDATION

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

### FOR THE YEAR ENDED 31 MARCH 2021

---

While most of the focus has been on promoting activity and supporting the sector in the districts, there have also been improvements in relationships, influence and strategy development. The connection with the voluntary and community sector has also improved a great deal. Physical activity strategic plans have been completed or commenced in Leeds, Bradford, Kirklees, Sheffield, and Barnsley as we seek to capitalise on the increased focus on physical activity for health. New branding and identity have been introduced in Rotherham and further work on strategic connectivity in Wakefield has been completed. The Sport England Local Delivery Pilots in Bradford, Calderdale and Doncaster have continued in their work, especially in their drive to embed physical activity within all organisations across the district. All have successfully applied for funding to continue to 2025. Eight of our Districts (exception being Calderdale which was not identified as a priority area) have been working on developing plans and a bid for the Football Foundation's 'Active through Football' programme which has required the formation of local multi-agency partnerships and our officers have been central to this work.

The District Activity Partnerships have also been giving local support through provision and signposting to local funding and sharing knowledge through things like regular webinars, which have been well attended.

Our approach for a number of years has been to focus our resources on those areas with low levels of income and, as a result, high levels of deprivation of varying kinds. Our communities' team works along with local Champions in areas where they can make a real difference. We know that Covid has exacerbated a wide range of inequalities including those related to physical activity. Along with our partners, our communities' team quickly reacted in the immediate response period supporting local charities in their work, mostly ensuring people had their basic needs met. Through these connections we were able to promote the importance of remaining active. In several areas such as Sheffield, Leeds, Kirklees and Barnsley activity packs were distributed by partners encouraging people to be as active at home as they could be. In the Dearne Valley, for example our Champions organised activity sessions for older people in their gardens, whilst a 'buddying system' allowed one-to-one walks to take place when restrictions allowed, addressing specific issues around loneliness. Across the year the Active Dearne project helped 1,886 people.

In February we brought leaders from all districts together for a week-long 'Leading Our Active Places' event that attracted 388 people to the eight sessions. We had really positive feedback from the event and plan to repeat similar events twice a year.

We tried to make the most of the increased focus on exercise and activity by producing an 'Asks' document that set out specific areas that local leaders and decision makers could address to make it easier to be active. The list included, amongst others, a focus on green space, housing design, schools and education, workplace activity and active travel. We knew there was already good practice taking place in many areas, and we wanted to push further than before.

The 'Asks' gained traction in several areas, for example, it resulted in strategic conversations and development work with the senior leaders in Bradford. Most notably it helped us forge a stronger relationship with the West Yorkshire and Harrogate Integrated Care System (ICS) with high-level commitment made to integrating physical activity across health and social care across the area. A strategic physical activity group and action plan has been formed within the ICS which bodes well for future integration. This has been showcased nationally as an example of good practice.

At a regional level, we were asked by Policy Yorkshire to lead the development of a Physical Activity and Sport policy paper to support local and national decision makers in setting policy that will support more people to be active. The paper is due to be launched in the Summer of 2021.

Our education and schools' team has continued to develop and promote the Creating Active Schools Framework which is starting to be implemented in many of our areas. One of these is in the Bradford Local Delivery Pilot where extensive research into its impact is taking place. Working with national agencies, online resources are being developed to support the next stage of national roll-out.

In January, the government announced funding to open up school facilities for community use. Active partnerships were asked to manage the programme locally. We have been allocated £615,000 to support the programme, identifying schools with highest numbers of pupils receiving free school meals, and we have been working with our local partners to identify and work with schools where it can do the most good.

# YORKSHIRE SPORT FOUNDATION

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

### FOR THE YEAR ENDED 31 MARCH 2021

---

We entered the year planning to start the Coach Core programme, aiming to support apprentices to gain traction in the sector. The programme was reduced due to the pandemic, nevertheless, 11 young people entered the programme gaining a Level 2 apprenticeship along the way.

#### **Priority 3: Promoting and supporting people to be active**

It has been important that we kept focus on our primary purpose of supporting and encouraging people to be active and play sport.

While the ability to exercise, at least once a day, has been a constant throughout the year we know there have been large disparities in our people's ability and motivation to do so. Initially, we turned to promoting online activity, especially Sport England's excellent 'Join the Movement' campaign. We supported our partners in developing their own local campaigns such as 'Moving Rotherham', 'Active in Barnsley', '20-minute Movement in Bradford' and 'Move More Sheffield' to promote the importance of keeping active during the year.

Pooling some of our programme funding we invested £7,000 in 31 projects in our newly created 'Virtually Active' programme. This allowed those organisations to continue delivering their activities to their groups online.

Following initial research over the Summer, Sport England launched its 'Tackling Inequalities Fund' aiming to reduce the gap in activity levels between those with differing levels of income. We were asked to implement the programme locally which resulted in investing £440,000 in 86 projects across some of our poorest areas. Much of the funding was aimed at those from ethnically diverse communities and those with long term conditions. This was a major programme which we were asked to implement swiftly, and we were pleased that we were able to support and make connections with local organisations, many that we hadn't worked with previously. Over 80% of those we funded were organisations new to us, giving us a deeper reach into more communities. Projects included online activity, activity packs, individual and small group activities. To date the projects have reached 3,464 participants. Relatively small amounts of easily-accessed funding were having a huge impact, and it has set the template of how we want to work in the future.

Noticing a gap in online provision for PE as schools were closed our team developed a series of # ThisisPE short videos to support parents in their home-schooling. The campaign developed huge momentum with over 630,000 views of 26 videos produced, with contributions from across the country. The programme was backed by the Department of Education, being only one of four resources being supported by them at the time. More recently it has been included in Sport England's recently launched 'Active Recovery Hub' for children and young people.

We were obviously unable to organise our usual county-level School Games events which would attract around 5,000 children each year. Instead, we again turned to online activity promoting a series of School Games activity days for children to do at home or within their own schools. As a result, we were able to reach many more children than would ordinarily get to events, with over 119,000 registering to take part.

This year also saw the start of several new programmes again aimed at addressing inequalities. Using funding from the London Marathon Charitable Trust our 'Young People Forward' programme was aimed at using sport and physical activity as a vehicle for building social skills for young people who were homeless or at risk of homelessness. So far, we have invested £75,000 into ten local organisations to support 117 young people. We will be looking to extend this type of work in the future.

We continued to support the 'Safety Nets' programme which transferred to online support in the name of 'Home Goals'. Working with mental health specialists and professional sports club foundations, the programme uses the social interactions created by sport and physical activity to improve young people's mental health. There is great potential for the programme to grow with numerous examples of young people being taken off waiting lists for specialist support.

# YORKSHIRE SPORT FOUNDATION

## TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2021

### Current Position and Future Work

At the time writing we are within Step 3 of the government's recovery roadmap, which means that almost all physical activity and sport opportunities are open. The early signs are encouraging in that people are returning to clubs and organisations, in some cases in higher numbers than pre-Covid levels.

However, we are extremely mindful of the inequalities that exist and we will continue to target those people and communities who need most support.

In particular, we intend to keep influencing local leaders and decision makers to ensure physical activity is integrated into everyone's work.

### FINANCIAL REVIEW

Financial results for the year ended 31 March 2021 are shown in the Statement of Financial Activities on page 13 with the associated assets and liabilities set out in the Balance Sheet on pages 14-15. Supporting notes to the accounts are on pages 17-33 providing additional information to support the figures in the main statements. The Financial Statements have been prepared to comply with the 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 (FRS102) and the Companies Act 2006.

The income for the year amounted to £2,636,424 (2020 - £2,159,697) with expenditure amounting to £2,355,569 (2020 - £2,124,859) resulting in a net income of £280,855 (2020 - £34,838).

**Reserves Policy** – The Board of Trustees has reviewed the policy for the retention of reserves as set out in the table below:

Level	Action	Amount at current operating levels plus redundancy	
Critical – 3 months operating costs plus redundancy payments	At this point solvency of the company is a concern and actions will be taken.	£275,000	
		Made up of;	
		Contingency Fund	Unrestricted Reserves
		£275,000	£0
Optimal – 6 months operating costs plus redundancy payments	The optimal point is 6 months of operating expenses. Between 3 and 6 months we need to be cautious.	£470,000	
		Made up of;	
		Contingency Fund	Unrestricted Reserves
		£275,000	£195,000
Maximum – 9 months operating costs plus redundancy payments.	Levels beyond 6 months should initiate consideration of investing the funds for our charitable objectives. There should not be any reserves funding beyond 9 months.	£665,000	
		Made up of;	
		Contingency Fund	Unrestricted Reserves
		£275,000	£390,000

The final level of year end unrestricted reserves for 2020/2021 was £280,707 (2019/2020 £262,040) which is deemed as optimal i.e. between 6 and 9 months.

**Principle Funding Sources** – Sport England is the key funder for Yorkshire Sport Foundation. This year an amount of £2,080,738 was received for core funding for the Active Partnership with a number of the projects highlighted earlier in the report also benefiting from Sport England funding.

# YORKSHIRE SPORT FOUNDATION

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

### FOR THE YEAR ENDED 31 MARCH 2021

**Grant Making Policies** – Due to the nature of the Charity we give many grants to different organisations and individuals. Although there is not a company wide grant policy each individual programme that has this function has a grant making policy that is steered by officers, partners and funders.

#### Fundraising

Yorkshire Sport Foundation does not currently engage in any significant fundraising activities but recognises the need to consider a fundraising strategy should it be necessary to support the aim of improving sustainability in future years.

#### Risk Management

The Trustees have assessed the major risks to which the Charity is exposed, and are satisfied that systems are in place to mitigate exposure to the major risks. The Finance, Audit and Risk Committee reviews the Risk Register at every meeting concentrating on live and future risks to the organisation. At the last meeting of the committee there remained four risks on the risk register, all with a medium risk rating.

#### STRUCTURE, GOVERNANCE AND MANAGEMENT

Yorkshire Sport Foundation is a charitable company limited by guarantee incorporated on 13 May 2011 and registered as a charity on 2 September 2011. The company was established under a Memorandum of Association which established the objects and powers of the charitable company and is governed under its Articles of Association.

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

P Reid	
J Rogers	(Resigned 4 April 2021)
L Tully	(Resigned 23 November 2020)
M McRae	(Resigned 23 June 2020)
G Smith	
R Salloo	
C D Black	(Appointed 12 October 2020)
H Kendall	(Appointed 12 October 2020)
B Smith	(Appointed 12 October 2020)
J Lord	(Appointed 26 April 2021)
J McGarry Williams	(Appointed 12 October 2020)

Local Authority membership of the Board of Trustees is limited to a maximum of 50% of the total number of Trustees to avoid controlled company status.

The Trustees of the Charity have control of the Charity and its property and funds. All Trustees are by virtue of their appointment also Members of the Charity and no other person other than a Trustee may be admitted as a Member of the Charity. None of the Trustees has any beneficial interest in the company. In the event of the dissolution of the Charity, the directors are liable to pay an amount not exceeding £10 towards the liabilities and costs of dissolution.

The Board can have a maximum of twelve trustees at any one time. At the end of the year Board membership is at eight members with active recruitment ongoing to fill skill gaps. Day to day responsibility for the administration and provision of services is delegated to the Chief Executive Officer.

During the year 2020/2021 the Finance, Audit and Risk Committee has continued to support and underpin the work of the Board focusing specifically on the details of finance, risk, policies and audit. There are now three trustees on this group.

# YORKSHIRE SPORT FOUNDATION

## TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2021

---

### Diversity and Inclusivity

Our Board members and employees strongly believe that we should be operating to the highest standards of corporate governance, equality and transparency. This is not about ticking boxes for the sake of it, but is a genuine commitment to do the right thing. As part of this, and as a minimum, we will adhere to Sport England's highest tier of the Code for Sports Governance along with achieving the relevant Safeguarding, Equity and Quality Standards.

Yorkshire Sport Foundation is committed to eliminating discrimination and encouraging diversity and inclusion within our workforce, in the partnerships we support and in the delivery of high quality sporting activities and programmes. We oppose all forms of unlawful and unfair discrimination including direct and indirect discrimination, harassment, bullying and victimisation. We recognise our legal obligations and will abide by the requirements of all relevant legislation.

At the heart of this is our commitment to equality and diversity that is reflected in the Board diversity policy. We must start at the highest level within the Board room.

We recognise and embrace the benefits of having a diverse Board, and see increasing diversity at Board level as an essential element to achieve our stated aims and objectives. A truly diverse Board will include and make good use of differences in the skills, experience, background, race, gender and other qualities of Trustees. We are committed to progressing towards achieving gender parity and greater diversity generally on our Board, including, but not limited to, Black, Asian, minority ethnic (BAME) diversity and disability. As a reflection of this commitment we will achieve and maintain a minimum of 30% of either gender.

These differences will be considered in determining the makeup of the Board and be balanced appropriately whenever possible. All Board appointments are made on merit, in the context of the skills and experience required to fulfil its responsibilities.

To ensure these standards are achieved an action plan has been devised. This action plan is on track and the achievements can be seen on our website.

### Related Parties


None of the Trustees receive remuneration or other benefit from their work with Yorkshire Sport Foundation and any connection between a Trustee or senior manager with a related party must be disclosed to the Board of Trustees. Any such transactions are disclosed in Note 23 to the Financial Statements.

Yorkshire Sport Foundation is the Active Partnership operating in South Yorkshire and West Yorkshire. It is one of the 43 Active Partnerships in England who share best practice and information through the Active Partnerships National Team.

### Auditor

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

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

DocuSigned by:  
  
E65D6DA724C54CF...

**P Reid**  
Trustee

Dated: 10 September 2021

# **YORKSHIRE SPORT FOUNDATION**

## **STATEMENT OF TRUSTEES' RESPONSIBILITIES**

### ***FOR THE YEAR ENDED 31 MARCH 2021***

---

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

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

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

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

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

# YORKSHIRE SPORT FOUNDATION

## INDEPENDENT AUDITOR'S REPORT

### TO THE TRUSTEES OF YORKSHIRE SPORT FOUNDATION

---

#### Opinion

We have audited the financial statements of Yorkshire Sport Foundation (the 'Charity') for the year ended 31 March 2021 which comprise the statement of financial activities, the balance sheet, the statement of cash flows and the 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 FRS 102 *The Financial Reporting Standard applicable in the UK and Republic of Ireland* (United Kingdom Generally Accepted Accounting Practice).

In our opinion, the financial statements:

- give a true and fair view of the state of the charitable company's affairs as at 31 March 2021 and of its incoming resources and application of resources, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Companies Act 2006.

#### Basis for opinion

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

#### Conclusions relating to going concern

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

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

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

#### Other information

The other information comprises the information included in the annual report other than the financial statements and our auditor's report thereon. The Trustees are responsible for the other information contained within the annual report. Our opinion on the financial statements does not cover the other information and 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.

# YORKSHIRE SPORT FOUNDATION

## INDEPENDENT AUDITOR'S REPORT (CONTINUED)

### TO THE TRUSTEES OF YORKSHIRE SPORT FOUNDATION

---

#### **Matters on which we are required to report by exception**

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

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

#### **Responsibilities of Trustees**

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

#### **Auditor's responsibilities for the audit of the financial statements**

We have been appointed as auditor under section 144 of the Charities Act 2011 and report in accordance with the Act and relevant regulations made or having effect thereunder.

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.

# YORKSHIRE SPORT FOUNDATION

## INDEPENDENT AUDITOR'S REPORT (CONTINUED)

### TO THE TRUSTEES OF YORKSHIRE SPORT FOUNDATION

---

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.

Based on our understanding of the Charity and its industry, we identified that the principal risks of non-compliance with laws and regulations related to breaches of UK law and we considered the extent to which non-compliance might have a material effect on the financial statements of the Company. We also considered those laws and regulations that have a direct impact on the preparation of the financial statements such as the Charities Act 2011. We evaluated management's incentives and opportunities for fraudulent manipulation of the financial statements (including the risk of override of controls), and determined that the principal risks were related to posting inappropriate journal entries to increase revenue or reduce expenditure or increase the capital position of the Charity, and management bias in accounting estimates and judgmental areas of the financial statements such as the recognition of income. Audit procedures performed by the engagement team included:

- Discussions with directors including consideration of known or suspected instances of non-compliance with laws and regulation and fraud;
- Reviewing relevant meeting minutes;
- Reviewing of correspondence in so far as they related to non-compliance with laws and regulations and fraud;
- Procedures relating to the recognition of income;
- Identifying and testing journal entries, in particular any journal entries posted with unusual account combinations, posted on unusual days, posted by infrequent users, posted by senior management or posted with descriptions indicating a higher level of risk;

Designing audit procedures to incorporate unpredictability around the nature, timing or extent of our testing over immaterial liabilities and assets balances.

There are inherent limitations in the audit procedures described above and the further removed non-compliance with laws and regulations is from the events and transactions reflected in the financial statements, the less likely we would become aware of it. Also, the risk of not detecting a material misstatement due to fraud is higher than the risk of not detecting one resulting from error, as fraud may involve deliberate concealment by, for example, forgery or intentional misrepresentations, or through collusion.

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.

DocuSigned by:  
  
A3AB0FCA5773466...  
**Naylor Wintersgill Limited**

10 September 2021

**Chartered Accountants  
Statutory Auditor**

Carlton House  
Grammar School Street  
Bradford  
BD1 4NS

Naylor Wintersgill Limited is eligible for appointment as auditor of the Charity by virtue of its eligibility for appointment as auditor of a company under of section 1212 of the Companies Act 2006.

# YORKSHIRE SPORT FOUNDATION

## STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 MARCH 2021

	Notes	Unrestricted funds 2021 £	Restricted funds 2021 £	Total 2021 £	Unrestricted funds 2020 £	Restricted funds 2020 £	Total 2020 £
<b>Income from:</b>							
Donations and legacies	3	29,000	2,555,864	2,584,864	24,818	2,056,928	2,081,746
Income from Charitable activities	4	46,343	300	46,643	64,918	4,271	69,189
Investments	5	4,917	-	4,917	8,762	-	8,762
<b>Total income</b>		<b>80,260</b>	<b>2,556,164</b>	<b>2,636,424</b>	<b>98,498</b>	<b>2,061,199</b>	<b>2,159,697</b>
<b>Expenditure on:</b>							
Charitable activities	6	69,433	2,286,136	2,355,569	106,668	2,018,191	2,124,859
<b>Net incoming resources before transfers</b>		<b>10,827</b>	<b>270,028</b>	<b>280,855</b>	<b>(8,170)</b>	<b>43,008</b>	<b>34,838</b>
Gross transfers between funds		(8,189)	8,189	-	(10,065)	10,065	-
<b>Net income for the year/ Net movement in funds</b>		<b>2,638</b>	<b>278,217</b>	<b>280,855</b>	<b>(18,235)</b>	<b>53,073</b>	<b>34,838</b>
Fund balances at 1 April 2020		787,538	855,289	1,642,827	805,773	802,216	1,607,989
<b>Fund balances at 31 March 2021</b>		<b>790,176</b>	<b>1,133,506</b>	<b>1,923,682</b>	<b>787,538</b>	<b>855,289</b>	<b>1,642,827</b>

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

All income and expenditure derive from continuing activities.

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

# YORKSHIRE SPORT FOUNDATION

## BALANCE SHEET

AS AT 31 MARCH 2021

	Notes	2021		2020	
		£	£	£	£
<b>Fixed assets</b>					
Tangible assets	12		7,527		11,454
Investments	13		1		-
			<u>7,528</u>		<u>11,454</u>
<b>Current assets</b>					
Debtors	15	49,921		158,157	
Cash at bank and in hand		2,047,423		1,589,284	
			<u>2,097,344</u>		<u>1,747,441</u>
<b>Creditors: amounts falling due within one year</b>	16	(181,190)		(116,068)	
Net current assets			<u>1,916,154</u>		<u>1,631,373</u>
<b>Total assets less current liabilities</b>			<u>1,923,682</u>		<u>1,642,827</u>
<b>Income funds</b>					
Restricted funds	19		1,133,506		855,289
<u>Unrestricted funds</u>					
Designated funds	20	509,469		525,498	
General unrestricted funds		280,707		262,040	
			<u>790,176</u>		<u>787,538</u>
			<u>1,923,682</u>		<u>1,642,827</u>

# YORKSHIRE SPORT FOUNDATION

## BALANCE SHEET (CONTINUED)

**AS AT 31 MARCH 2021**

---

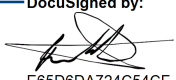
The company is entitled to the exemption from the audit requirement contained in section 477 of the Companies Act 2006, for the year ended 31 March 2021, although an audit has been carried out under section 144 of the Charities Act 2011.

The directors acknowledge their responsibilities for ensuring that the charity keeps accounting records which comply with section 386 of the Act and for preparing financial statements which give a true and fair view of the state of affairs of the company as at the end of the financial year and of its incoming resources and application of resources, including its income and expenditure, for the financial year in accordance with the requirements of sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the company.

The members have not required the company to obtain an audit of its financial statements under the requirements of the Companies Act 2006, for the year in question in accordance with section 476.

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

The financial statements were approved by the Trustees on 10 September 2021

DocuSigned by:  
  
E65D6DA724C54CF...  
P Reid  
Trustee

DocuSigned by:  
  
65C2C777CC50407...  
H Kendall  
Trustee

**Company Registration No. 07633990**

# YORKSHIRE SPORT FOUNDATION

## STATEMENT OF CASH FLOWS

FOR THE YEAR ENDED 31 MARCH 2021

	Notes	2021 £	£	2020 £	£
<b>Cash flows from operating activities</b>					
Cash generated from operations	24		453,223		189,469
<b>Investing activities</b>					
Purchase of tangible fixed assets		-		(11,781)	
Purchase of investments		(1)		-	
Investment income received		4,917		8,762	
<b>Net cash generated from/(used in) investing activities</b>			4,916		(3,019)
<b>Net cash used in financing activities</b>			-		-
<b>Net increase in cash and cash equivalents</b>			458,139		186,450
Cash and cash equivalents at beginning of year			1,589,284		1,402,834
<b>Cash and cash equivalents at end of year</b>			<u>2,047,423</u>		<u>1,589,284</u>

# YORKSHIRE SPORT FOUNDATION

## NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2021

---

### 1 Accounting policies

#### Charity information

Yorkshire Sport Foundation is a private company limited by guarantee incorporated in England and Wales. The registered office is West Yorkshire Joint Services Building, Nepshaw Lane South, Morley, Leeds, LS27 7JQ.

#### 1.1 Accounting convention

The accounts have been prepared in accordance with the Charity's Articles of Association, the Companies Act 2006 and "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)" (as amended for accounting periods commencing from 1 January 2016). 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 £.

The financial statements have been prepared under the historical cost convention, modified to include the revaluation of freehold properties and to include investment properties and certain financial instruments at fair value. The principal accounting policies adopted are set out below.

#### 1.2 Going concern

At the time of approving the financial statements, the Trustees have a reasonable expectation that the Charity has adequate resources to continue in operational existence for the foreseeable future. We have funding confirmed for 21/22 and an expectation that a further three year commitment will be made to us. Thus the Trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

#### 1.3 Charitable funds

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

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

Endowment funds are subject to specific conditions by donors that the capital must be maintained by the Charity.

#### 1.4 Income

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

Cash donations are recognised on receipt. Other donations are recognised once the Charity has been notified of the donation, unless performance conditions require deferral of the amount. Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

Legacies are recognised on receipt or otherwise if the Charity has been notified of an impending distribution, the amount is known, and receipt is expected. If the amount is not known, the legacy is treated as a contingent asset.

The charity has not received any goods for use by the Charity itself.

# YORKSHIRE SPORT FOUNDATION

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2021

### 1 Accounting policies

(Continued)

Income derived from events is recognised as earned (that is, as the related goods or services are provided).

#### 1.5 Expenditure

Liabilities are recognised as soon as there is a legal or constructive obligation committing the charity to the expenditure. All expenditure is accounted for on an accruals basis and has been classified under heading that aggregate all costs related to the category.

Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.

Irrecoverable VAT is charged against the category of resources expended for which it was incurred.

#### 1.6 Tangible fixed assets

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

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

Computers	3 years straight line
-----------	-----------------------

The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset, and is recognised in net income/(expenditure) for the year.

#### 1.7 Fixed asset investments

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

#### 1.8 Impairment of fixed assets

At each reporting end date, the Charity reviews the carrying amounts of its tangible assets to determine whether there is any indication that those assets have suffered an impairment loss. If any such indication exists, the recoverable amount of the asset is estimated in order to determine the extent of the impairment loss (if any).

#### 1.9 Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

#### 1.10 Financial instruments

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

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

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

# YORKSHIRE SPORT FOUNDATION

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2021

### 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.

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of operations from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade creditors are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest method.

#### **Derecognition of financial liabilities**

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

#### 1.11 Employee benefits

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

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

#### 1.12 Retirement benefits

Payments to defined contribution retirement benefit schemes are charged as an expense as they fall due.

### 2 Critical accounting estimates and judgements

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

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

# YORKSHIRE SPORT FOUNDATION

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

### FOR THE YEAR ENDED 31 MARCH 2021

#### 3 Donations and legacies

	Unrestricted funds	Restricted funds	Total	Unrestricted funds	Restricted funds	Total
	2021	2021	2021	2020	2020	2020
	£	£	£	£	£	£
Donations and gifts	5,000	-	5,000	818	190	1,008
Listed below	24,000	2,555,864	2,579,864	24,000	2,056,738	2,080,738
	<u>29,000</u>	<u>2,555,864</u>	<u>2,584,864</u>	<u>24,818</u>	<u>2,056,928</u>	<u>2,081,746</u>
<b>Grants receivable for core activities</b>						
Sport England	-	2,325,770	2,325,770	-	1,895,337	1,895,337
Coach Core Foundation	-	50,000	50,000	-	-	-
Calderdale Council	-	-	-	12,000	-	12,000
Leeds Council	12,000	-	12,000	12,000	13,000	25,000
Bradford Council	12,000	10,000	22,000	-	22,000	22,000
Sheffield Council	-	1,500	1,500	-	-	-
National Centre for Sport and Exercise Medicine	-	22,000	22,000	-	22,000	22,000
Rotherham Council	-	6,000	6,000	-	395	395
Wakefield Council	-	28,900	28,900	-	72,000	72,000
Lawn Tennis Association	-	3,334	3,334	-	11,050	11,050
Touchstone	-	-	-	-	9,026	9,026
Street Games Sheffield	-	5,760	5,760	-	11,930	11,930
Comic Relief	-	29,600	29,600	-	-	-
Doncaster Council	-	6,000	6,000	-	-	-
Alliance Sport	-	14,500	14,500	-	-	-
London Marathon Charitable Trust	-	35,000	35,000	-	-	-
Mind	-	12,500	12,500	-	-	-
Public Health England	-	5,000	5,000	-	-	-
	<u>24,000</u>	<u>2,555,864</u>	<u>2,579,864</u>	<u>24,000</u>	<u>2,056,738</u>	<u>2,080,738</u>

# YORKSHIRE SPORT FOUNDATION

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2021

### 4 Income from Charitable activities

	2021 £	2020 £
Consultancy, Coaching and Courses	46,643	69,189
Analysis by fund		
Unrestricted funds	46,343	64,918
Restricted funds	300	4,271
	<u>46,643</u>	<u>69,189</u>

### 5 Investments

	Unrestricted funds	Unrestricted funds
	2021 £	2020 £
Interest receivable	4,917	8,762
	<u>4,917</u>	<u>8,762</u>

# YORKSHIRE SPORT FOUNDATION

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2021

### 6 Charitable activities

	Sports Activities and Facilities 2021 £	Sports Activities and Facilities 2020 £
Staff costs	1,304,266	1,247,465
Sports and activities	940,924	754,196
Staff training	12,602	21,646
	<u>2,257,792</u>	<u>2,023,307</u>
Share of support costs (see note 7)	91,117	94,892
Share of governance costs (see note 7)	6,660	6,660
	<u>2,355,569</u>	<u>2,124,859</u>
<b>Analysis by fund</b>		
Unrestricted funds	69,433	106,668
Restricted funds	2,286,136	2,018,191
	<u>2,355,569</u>	<u>2,124,859</u>

# YORKSHIRE SPORT FOUNDATION

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2021

7 Support costs	Support costs	Governance costs	2021	Support costs	Governance costs	2020
	£	£	£	£	£	£
Depreciation	3,927	-	3,927	327	-	327
Rent and facilities	29,632	-	29,632	32,095	-	32,095
Insurance	8,310	-	8,310	6,928	-	6,928
Computers, equipment and telephone	35,375	-	35,375	38,454	-	38,454
Print, postage and stationery	12,980	-	12,980	14,535	-	14,535
Sundry	13	-	13	-	-	-
Travel	-	-	-	5,625	-	5,625
Irrecoverable VAT	-	-	-	(3,570)	-	(3,570)
Legal and professional	440	-	440	-	-	-
Bank charges	440	-	440	473	-	473
Bad debts	-	-	-	25	-	25
Audit fees	-	6,660	6,660	-	6,660	6,660
	<u>91,117</u>	<u>6,660</u>	<u>97,777</u>	<u>94,892</u>	<u>6,660</u>	<u>101,552</u>
Analysed between Charitable activities	<u>91,117</u>	<u>6,660</u>	<u>97,777</u>	<u>94,892</u>	<u>6,660</u>	<u>101,552</u>

All support costs are allocated to the only charitable activity, being sports activities and facilities

Governance costs includes payments to the auditors of £6,660 (2020- £6,660) for audit fees.

## 8 Trustees

No trustees received travel expense reimbursements of £Nil (2020 - £63). No trustees (or any persons connected with them) received any remuneration, expenses or benefits from the charity during the current or prior year.

# YORKSHIRE SPORT FOUNDATION

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2021

### 9 Employees

#### Number of employees

The average monthly number of employees during the year was:

2021 Number	2020 Number
40	39

#### Employment costs

	2021 £	2020 £
Wages and salaries	1,111,399	1,066,959
Social security costs	107,892	97,605
Other pension costs	84,975	82,901
	<u>1,304,266</u>	<u>1,247,465</u>

The average monthly number of employees expressed as full time equivalents during the year was 34.3 (2020 32.9).

The number of employees whose annual remuneration was £60,000 or more were:

	2021 Number	2020 Number
60,000 - 70,000	1	-
70,001 - 80,000	-	1

During the year, defined contribution pension contributions totalling £10,365 (2020: £10,246) were made on behalf of these staff.

### 10 Taxation

As a charity the company is exempt from tax on income falling within part II of the Corporation Tax Act 2010 and on gains falling within s256 of the Taxation of Chargeable Gains Act 1992 to the extent that these are applied to its charitable objectives. No tax charges have arisen in the charity.

### 11 Defined contribution pension scheme

The Charity operates a defined contribution pension scheme. The pension cost charged for the period represents contributions payable by the charity to the scheme and amounted to £84,975 (2020 £82,901).

There were no outstanding or prepaid contributions at either the beginning or end of the financial year.

# YORKSHIRE SPORT FOUNDATION

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2021

### 12 Tangible fixed assets

	Computers £
<b>Cost</b>	
At 1 April 2020	11,781
At 31 March 2021	11,781
<b>Depreciation and impairment</b>	
At 1 April 2020	327
Depreciation charged in the year	3,927
At 31 March 2021	4,254
<b>Carrying amount</b>	
At 31 March 2021	7,527
At 31 March 2020	11,454

### 13 Fixed asset investments

	Unlisted investments £
<b>Cost or valuation</b>	
At 1 April 2020	-
Additions	1
At 31 March 2021	1
<b>Carrying amount</b>	
At 31 March 2021	1
At 31 March 2020	-

# YORKSHIRE SPORT FOUNDATION

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2021

### 14 Subsidiaries

Name of undertaking and country of incorporation or residency	Nature of business	Class of shareholding	% Held Direct	
Yorkshire Sport Plus Limited	England	Sports Activities	Ordinary	100.00

The aggregate capital and reserves and the result for the year of subsidiaries was as follows:

Name of undertaking	Capital and reserves £	Turnover £	Expenses £	Profit/(Loss) £
Yorkshire Sport Plus Limited Company no. 13224876	1	-	-	-

### 15 Debtors

	2021 £	2020 £
<b>Amounts falling due within one year:</b>		
Trade debtors	21,422	33,465
Other debtors	11,490	2,213
Prepayments and accrued income	17,009	122,479
	<u>49,921</u>	<u>158,157</u>

### 16 Creditors: amounts falling due within one year

	Notes	2021 £	2020 £
Other taxation and social security		23,649	28,685
Deferred income	17	-	21,600
Trade creditors		24,781	42,818
Accruals		132,760	22,965
		<u>181,190</u>	<u>116,068</u>

# YORKSHIRE SPORT FOUNDATION

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2021

### 17 Deferred income

	2021 £	2020 £
Other deferred income	-	21,600

Deferred income is included in the financial statements as follows:

	2021 £	2020 £
As at 1 April	21,600	22,550
Amount released to income	(21,600)	(22,000)
Amounts deferred during the year	-	21,600
As at 31 March	-	21,600

Grant income has been deferred because the specific criteria attached to the grant has not been met at the year end.

### 18 Members Liability

The Charity is a private company limited by guarantee and consequently does not have a share capital. Each of the members is liable to contribute an amount not exceeding £10 towards the assets of the charity in the event of liquidation.

# YORKSHIRE SPORT FOUNDATION

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

### FOR THE YEAR ENDED 31 MARCH 2021

#### 19 Restricted funds

The income funds of the charity include restricted funds comprising the following unexpended balances of donations and grants held on trust for specific purposes:

	Movement in funds			Movement in funds			Movement in funds		
	Balance at 1 April 2019 £	Incoming resources £	Resources expended £	Transfers £	Balance at 1 April 2020 £	Incoming resources £	Resources expended £	Transfers £	Balance at 31 March 2021 £
Primary Role	4,062	762,660	(769,392)	2,670	-	1,260,626	(1,183,506)	-	77,120
Sport Leads	4,469	-	-	-	4,469	-	-	-	4,469
Local Workforce	11,025	90,000	(88,971)	-	12,054	90,000	(83,478)	-	18,576
Touchstone Officer	8,865	9,026	(17,891)	-	-	-	-	-	-
Children and Young People	155,889	312,637	(272,037)	-	196,489	192,113	(185,670)	8,189	211,121
Disability and Health	11,658	-	(8,464)	-	3,194	-	-	-	3,194
Satellite Clubs	131,551	522,062	(388,657)	-	264,956	366,587	(325,639)	-	305,904
Sheffield Development Projects	99,193	-	(62,553)	-	36,640	-	(3,000)	-	33,640
Levelling the Field	71,841	-	(71,841)	-	-	-	-	-	-
Active Bradford	6,000	3,879	(9,879)	-	-	-	-	-	-
District Activity Partnership Management	-	78,000	(78,000)	-	-	-	-	-	-
Extended Workforce	4,834	112,892	(73,871)	-	43,855	75,000	(71,244)	-	47,611
Core Markets incorporating NGB and Volunteering	11,300	10,750	(11,650)	-	10,400	3,334	-	-	13,734
Active Dearne	51,513	35,850	(68,266)	-	19,097	230,529	(106,456)	-	143,170
Daily Mile	24,650	44,986	(40,856)	-	28,780	39,100	(35,404)	-	32,476
Place Based Projects	205,366	28,457	(34,263)	7,395	206,955	123,275	(169,701)	-	160,529
Wakefield District Partnership	-	50,000	(21,600)	-	28,400	-	(27,708)	-	692
Mind Project	-	-	-	-	-	17,600	(6,325)	-	11,275
Club Matters	-	-	-	-	-	25,000	(11,367)	-	13,633
Core Coach	-	-	-	-	-	50,000	(30,247)	-	19,753
Young People Forward	-	-	-	-	-	35,000	(26,391)	-	8,609
Leading the Way	-	-	-	-	-	48,000	(20,000)	-	28,000
	802,216	2,061,199	(2,018,191)	10,065	855,289	2,556,164	(2,286,136)	8,189	1,133,506

Restricted funds comprise funds to be applied towards specific sports activities subject to the conditions imposed by donors as described in their title. Transfers from general to restricted funds are to make up any overspend. Transfers between restricted funds reflect the merging of similar activities.

# YORKSHIRE SPORT FOUNDATION

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2021

### 20 Designated funds

The income funds of the charity include the following designated funds which have been set aside out of unrestricted funds by the trustees for specific purposes:

	Balance at 1 April 2019 £	Resources expended £	Transfers £	Balance at 1 April 2020 £	Resources expended £	Transfers £	Balance at 31 March 2021 £
Contingency	275,000	-	-	275,000	-	(8,479)	266,521
Project Development	268,059	(106,668)	77,653	239,044	(103,990)	100,367	235,421
Yorkshire Sport Plus	-	-	-	-	(19,867)	19,867	-
Fixed Asset Fund	-	-	11,454	11,454	(3,927)	-	7,527
	<u>543,059</u>	<u>(106,668)</u>	<u>89,107</u>	<u>525,498</u>	<u>(127,784)</u>	<u>111,755</u>	<u>509,469</u>

### 21 Funds

	Balance at 1 April 2020 £	Income £	Expenditure £	Transfers £	Balance at 31 March 2021 £
Restricted funds	855,289	2,556,164	(2,286,136)	8,189	1,133,506
Designated funds	525,498	-	(127,784)	111,755	509,469
General unrestricted funds	262,040	80,260	58,351	(119,944)	280,707
	<u>1,642,827</u>	<u>2,636,424</u>	<u>(2,355,569)</u>	<u>-</u>	<u>1,923,682</u>

	Balance at 1 April 2019 £	Income £	Expenditure £	Transfers £	Balance at 31 March 2020 £
Restricted funds	802,216	2,061,199	(2,018,191)	10,065	855,289
Designated funds	543,059	-	(106,668)	89,107	525,498
General unrestricted funds	262,714	98,498	-	(99,172)	262,040
	<u>1,607,989</u>	<u>2,159,697</u>	<u>(2,124,859)</u>	<u>-</u>	<u>1,642,827</u>

**YORKSHIRE SPORT FOUNDATION**  
**NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)**  
**FOR THE YEAR ENDED 31 MARCH 2021**

22 Analysis of net assets between funds

	General funds 2021 £	Restricted funds 2021 £	Designated funds 2021 £	Total 2021 £	General funds 2020 £	Restricted funds 2020 £	Designated funds 2020 £	Total 2020 £
Fund balances at 31 March 2021 are represented by:								
Tangible assets	-	-	7,527	7,527	-	-	11,454	11,454
Investments	1	-	-	1	-	-	-	-
Current assets/(liabilities)	280,706	1,133,506	501,942	1,916,154	262,040	855,289	514,044	1,631,373
	<u>280,707</u>	<u>1,133,506</u>	<u>509,469</u>	<u>1,923,682</u>	<u>262,040</u>	<u>855,289</u>	<u>525,498</u>	<u>1,642,827</u>

# YORKSHIRE SPORT FOUNDATION

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2021

### 23 Related party transactions

#### Remuneration of key management personnel

The remuneration of key management personnel is as follows:

	2021 £	2020 £
Aggregate compensation	153,328	160,754

#### Transactions with related parties

During the year the Charity entered into the following transactions with related parties:

Any connection between a trustee or senior manager with a related party must be disclosed to the Board of Trustees.

During 20/21 Yorkshire Cricket Board was paid £nil (19/20 £8,000) for the satellite clubs programme. Andrew Watson is a director of Yorkshire Cricket Board as well as being on the board of Yorkshire Sport Foundation until 27 January 2020.

During 20/21 Ready, Steady, Active was paid £1,675 (19/20 £1,825) for the satellite clubs and mums team programmes, Rashida Salloo is a director of Ready, Steady, Active as well as being on the board of Yorkshire Sport Foundation.

Payments were made in line with the Financial Procedure Rules.

24 Cash generated from operations	2021 £	2020 £
Surplus for the year	280,855	34,838
Adjustments for:		
Investment income recognised in statement of financial activities	(4,917)	(8,762)
Depreciation and impairment of tangible fixed assets	3,927	327
Movements in working capital:		
Decrease in debtors	108,236	167,742
Increase/(decrease) in creditors	86,722	(4,276)
(Decrease) in deferred income	(21,600)	(400)
<b>Cash generated from operations</b>	<b>453,223</b>	<b>189,469</b>

# YORKSHIRE SPORT FOUNDATION

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2021

- 25 **Analysis of changes in net funds**  
The Charity had no debt during the year.

	Income			£
	Expenditure			
	Sport England	Local Authority	Non-public	Total
				2,636,424
				(2,355,569)
Revenue and grants	2,325,770	98,400	160,694	2,584,864
Sponsorship	-	-	-	-
Other income	-	-	51,560	51,560
<b>Total income</b>	<b>2,325,770</b>	<b>98,400</b>	<b>212,254</b>	<b>2,636,424</b>
Support costs	69,372	-	28,405	97,777
Staff costs	1,133,403	98,400	72,463	1,304,266
Sports and activities	656,333	-	284,591	940,924
Training	-	-	12,602	12,602
<b>Total Expenditure</b>	<b>1,859,108</b>	<b>98,400</b>	<b>398,061</b>	<b>2,355,569</b>
<b>Net income</b>	<b>466,662</b>	<b>-</b>	<b>(185,807)</b>	<b>280,855</b>