

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 Ms J Bridger	(Appointed 4 November 2024) (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

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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 Fatchett

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:

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Nigel Harrison
CEO

8/13/2025
Date:

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.	£360,284	
		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.	£663,818	
		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.	£907,494	
		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.

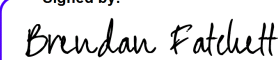
Related Parties

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:



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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				
Income from:					
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
Total income		185,919	2,256,018	2,441,937	1,942,239
Expenditure on:					
Charitable activities	6	187,538	2,121,702	2,309,240	2,152,806
Net income/(expenditure)		(1,619)	134,316	132,697	(210,567)
Net movement in funds	8	(1,619)	134,316	132,697	(210,567)
Reconciliation of funds:					
Fund balances at 1 April 2024		937,087	261,288	1,198,375	1,408,942
Fund balances at 31 March 2025		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			
Income from:				
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
Total income		241,820	1,700,419	1,942,239
Expenditure on:				
Charitable activities	6	235,902	1,916,904	2,152,806
Net income/(expenditure)		5,918	(216,485)	(210,567)
Transfers between funds		7,985	(7,985)	-
Net movement in funds	8	13,903	(224,470)	(210,567)
Reconciliation of funds:				
Fund balances at 1 April 2023		923,184	485,758	1,408,942
Fund balances at 31 March 2024		937,087	261,288	1,198,375

YORKSHIRE SPORT FOUNDATION

BALANCE SHEET

AS AT 31 MARCH 2025

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

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:

 7DF7032BAF7145C...
 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 £	£
Cash flows from operating activities					
Cash generated from/(absorbed by) operations	25		116,099		(209,400)
Investing activities					
Proceeds from disposal of investments		(19,264)		(937,227)	
Investment income received		44,509		53,350	
Net cash generated from/(used in) investing activities			25,245		(883,877)
Net cash generated from financing activities			-		-
Net increase/(decrease) in cash and cash equivalents			141,344		(1,093,277)
Cash and cash equivalents at beginning of year			409,050		1,502,327
Cash and cash equivalents at end of year			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, Nepshaw 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
Grants receivable for core activities						
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
--	--------	--------

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 Number	2024 Number
	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 Number	2024 Number
70,000 - 80,000	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 £
Defined contribution schemes		
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 £
Carrying amount of financial assets		
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 £
Amounts falling due within one year:		
Trade debtors	30,358	15,918
Other debtors	617	2,033
Prepayments and accrued income	33,142	26,315
	64,117	44,266

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
		202,114	154,352

17 Provisions for liabilities

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

Movements on provisions:

	Provisions for PAYE £
Additional provisions in the year	37,816

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	107,786	-

Movements in the year:

YORKSHIRE SPORT FOUNDATION

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

18 Deferred income

(Continued)

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

	At 1 April 2024 £	Incoming resources £	Resources expended £	Transfers £	At 31 March 2025 £
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>937,087</u>	<u>185,919</u>	<u>(187,538)</u>	<u>-</u>	<u>935,468</u>

Previous year:	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>923,184</u>	<u>241,820</u>	<u>(235,902)</u>	<u>7,985</u>	<u>937,087</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>

Previous year:	At 1 April 2023	Incoming resources	Resources expended	Transfers	At 31 March 2024
	£	£	£	£	£
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 £
At 31 March 2025:				
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>
	Unrestricted funds 2024 £	Designated funds 2024 £	Restricted funds 2024 £	Total 2024 £
At 31 March 2024:				
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>

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
Total income	<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
Total expenditure	<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	Cash generated from/(absorbed by) operations	2025	2024
		£	£
	Surplus/(deficit) for the year	132,697	(210,567)
	Adjustments for:		
	Investment income recognised in statement of financial activities	(44,509)	(53,350)
	Movements in working capital:		
	(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)
		<hr/>	<hr/>
	Cash generated from/(absorbed by) operations	116,099	(209,400)
		<hr/> <hr/>	<hr/> <hr/>
26	Analysis of changes in net funds		
	The charitable company had no material debt during the year.		