

# SPORTS PARTNERSHIP HEREFORDSHIRE AND WORCESTERSHIRE

England & Wales · Charity number 1184297

## Details

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Other names	SPHW, SPORTS PARTNERSHIP
Status	Registered
Legal form	Charitable company
Company number	<a href="#">08822764</a>
Registered	2019-07-08
Register	<a href="#">View on the Charity Commission register</a>

## Contact

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C/o University Of Worcester  
Hines Building  
Henwick Grove  
WORCESTE

**Phone** 01905855498

**Email** [activehw@worc.ac.uk](mailto:activehw@worc.ac.uk)

**Website** <https://www.activehw.co.uk/>

## Activities

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**Objects:** FOR THE PUBLIC BENEFIT TO PROMOTE COMMUNITY PARTICIPATION IN HEALTHY RECREATION, PRIMARILY IN HEREFORDSHIRE AND WORCESTERSHIRE BY:(1) WORKING WITH AND THROUGH LOCAL ORGANISATIONS TO INCREASE LEVELS OF PARTICIPATION IN SPORT AND PHYSICAL ACTIVITY;(2) PROMOTING AND PROVIDING PROGRAMMES AND SERVICES FOR SPORT, RECREATION, PHYSICAL ACTIVITY, INFORMAL EDUCATION AND OTHER LEISURE TIME OCCUPATION FOR HEALTHY RECREATION;(3) PROMOTING AND PROVIDING EDUCATION, TRAINING AND COACHING COURSES WHICH PROMOTE PHYSICAL HEALTH AND FITNESS.

**Activities:** Our purpose is to create a more active and healthier Herefordshire and Worcestershire by enabling a thriving, sustainable environment of physical activity and sport. We are a vibrant, independent organisation committed to improving the lives of people in Herefordshire & Worcestershire through the power of physical activity and sport.

## Classification

- **How:** Makes Grants To Organisations, Provides Services, Provides Advocacy/advice/information, Sponsors Or Undertakes Research, Acts As An Umbrella Or Resource Body
- **What:** Amateur Sport
- **Who:** Children/young People, Elderly/old People, People With Disabilities, People Of A Particular Ethnic Or Racial Origin, Other Charities Or Voluntary Bodies, The General Public/mankind

## Geography

- Herefordshire
- Worcestershire

## Finances

Period end	Income	Expenditure	Assets	Employees
2025-03-31	£768,343	£818,820	£915,831	15
2024-03-31	£895,322	£905,953	£966,308	16
2023-03-31	£932,056	£976,181	£976,939	14
2022-03-31	£1,189,336	£1,006,683	£1,021,064	13
2021-03-31	£734,729	£767,031	£838,411	14

## Trustees

Name	Role	Appointed
Alan Gilmour		2019-02-07
Andrew Bradley		2025-02-03
Carole Cumino		2024-09-03
DENISE JOAN STRUTT		2016-09-20
Dr SUSAN MARGARET SCRIVEN		2016-06-06
Laura Margaret Fish		2019-02-07
Peter Edward Sugg		2021-05-14
Sarah Mackay		2024-09-03

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# Accounts

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**REGISTERED COMPANY NUMBER: 08822764 (England and Wales)**  
**REGISTERED CHARITY NUMBER: 1184297**

**Report of the Trustees and**  
**Audited Financial Statements for the Year Ended 31st March 2025**  
**for**  
**Sports Partnership Herefordshire And**  
**Worcestershire**  
**Trading as Active Herefordshire & Worcestershire**

Richards Sandy Audit Services Limited  
(Statutory Auditor)  
Thorneloe House  
25 Barbourne Road  
Worcester  
WR1 1RU

**Sports Partnership Herefordshire And  
Worcestershire  
Trading as Active Herefordshire & Worcestershire**

**Contents of the Financial Statements  
for the Year Ended 31st March 2025**

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**Sports Partnership Herefordshire And  
Worcestershire  
Trading as Active Herefordshire & Worcestershire**

**Reference and Administrative Details  
for the Year Ended 31st March 2025**

<b>TRUSTEES</b>	A R Bradley (appointed 3.2.25) C A Cumino (appointed 3.9.24) L M Fish A G Gilmour S L Mackay (appointed 3.9.24) J O'Toole S M Scriven D J Strutt (Chair) P E Sugg R Widdowson (resigned 3.9.24)
<b>COMPANY SECRETARY</b>	S L Brewster
<b>REGISTERED OFFICE</b>	Hines Building University of Worcester Henwick Grove Worcester Worcestershire WR2 6AJ
<b>REGISTERED COMPANY NUMBER</b>	08822764 (England and Wales)
<b>REGISTERED CHARITY NUMBER</b>	1184297
<b>INDEPENDENT AUDITORS</b>	Richards Sandy Audit Services Limited (Statutory Auditor) Thorneloe House 25 Barbourne Road Worcester WR1 1RU
<b>CHIEF EXECUTIVE OFFICER</b>	S L Brewster
<b>BANKERS</b>	Lloyds Bank 4 The Cross Worcester WR1 3PY

**Sports Partnership Herefordshire And  
Worcestershire  
Trading as Active Herefordshire & Worcestershire**

**Report of the Trustees  
for the Year Ended 31st March 2025**

The trustees who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 31st March 2025. The trustees have adopted the provisions of 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).

## **OBJECTIVES AND ACTIVITIES**

### **Objectives and aims**

The charity's objects are for the public benefit, to promote community participation in healthy recreation, primarily in Herefordshire and Worcestershire, by:

- working with and through local organisations to increase levels of participation in sport and physical activity;
- promoting and providing programmes and services for sport, recreation, physical activity, informal education and other leisure time occupation for healthy recreation; and
- promoting and providing education, training and coaching courses which promote physical health and fitness.

### **Significant activities**

The charity works across the eight local authority areas across Herefordshire and Worcestershire. Key Stakeholders include the local authorities, two public health teams, Sport England, the University of Worcester, National Governing Bodies of Sport and the local clubs affiliated to them as well as other key voluntary sector organisations to lead on the delivery and discovery of sport and physical activity across Herefordshire and Worcestershire.

As well as the general promotion of sport and physical activity, the charity also provides:

- **School Games**  
A programme funded by Sport England National Lottery funding, designed to deliver competitive school sport to all young people.
- **Primary PE & School Sport**  
Uses funding from Sport England to support local, eligible schools to spend their PPSP funding effectively.
- **Workforce**  
Provides training and support for volunteering and professional sports coaches.

### **Public benefit**

The trustees confirm that they have complied with the duty in Section 4 of Charities Act 2011 to have due regard to the guidance issued by the Charity Commission concerning public benefit.

### **Grantmaking**

The charity provides grant funding to local organisations as part of its strategies to promote and deliver sports activities within the local area. Individual grants are of usually low value grants (typically less than £5,000 each) and are awarded based on applications made by local organisations to the charity. Many of these projects are funded out of grants received by the charity specifically to make such grants to local organisations, in line with national policies set by Sport England.

The charity also pays larger grants to institutions where the charity has received funding for a specific project and the grants issued out of that funding were a specific element of the funding application.

### **Volunteers**

Whilst the charity does not itself directly benefit from the use of volunteers in undertaking its activities, part of the charity's purpose is to support local sports organisations, many of which are run by or rely on the use of volunteers.

**Sports Partnership Herefordshire And  
Worcestershire  
Trading as Active Herefordshire & Worcestershire**

**Report of the Trustees  
for the Year Ended 31st March 2025**

**ACHIEVEMENTS AND PERFORMANCE**

**Charitable activities**

The year saw us progress through year three of our five-year funding award with Sport England. We continue to develop and embed our work locally following the national strategy (Uniting the Movement) aspirations. Part of this is a review of our Strategy in consultation with national and local stakeholders. We continue to connect with the broader VCS (Voluntary Community Sector) and developed strong relationship with both Public Health Teams and Integrated Care System. This ensures that whilst we adhere to principle and headlines of Uniting the Movement we reflect local circumstances and priorities.

Our work with schools continued with a successful calendar of School Games events across the two counties, this Girl Can events (a project focusing on girls and young women), continued support for primary schools in the delivery of their primary school sport premium resources, and continued to deliver against the aspiration of Opening School Facilities.

Our Sport Welfare Manager embedded the work locally supporting local clubs and organisation raise the awareness and importance of safe and inclusive clubs.

Our Adult work continued in collaboration with partners securing funding to run several 'pilot projects' aimed at tackling frailty.

As a partnership we have embraced to Code of Good Governance and received confirmation that we adhere to level three of the code.

**Fundraising activities**

The charity does not solicit members of the public for donations or engage in any other trading activity that does not directly relate to the charitable purpose of the charity.

**FINANCIAL REVIEW**

**Financial position**

At the year end the charity had reserves as follows:

	<b>2025</b>	2024
	£	£
General unrestricted funds	<b>239,098</b>	233,705
Designated reserve funds	<b>400,000</b>	400,000
Restricted funds	<b><u>276,733</u></b>	<u>332,603</u>
Total reserves	<b><u><u>915,831</u></u></b>	<u><u>966,308</u></u>

Further information regarding the designated reserve funds and the restricted funds can be found in note 19.

The normal activities of the charity were disrupted during the coronavirus outbreak, with the charity during that time focussing on projects relating to the coronavirus outbreak. Because of this, the charity accumulated unspent restricted funding on its primary Sports England funded activities, which the charity aims to have fully spent by the end of 2027.

**Principal funding sources**

The charity is currently dependent on Sport England funding to fulfil its objects as a charity and its objectives as an organisation. Sport England funding accounted for 90% (2024 - 75%) of the charity's total income.

**Reserves policy**

The charity's primary funding is in the form of a single annual restricted fund grant from Sports England, which the charity aims to fully spend in the year of receipt.

All other restricted funds relating to specific projects are planned to be fully expensed over the period of the project to which they relate.

See note 19 for further details of individual restricted funds.

**Sports Partnership Herefordshire And  
Worcestershire  
Trading as Active Herefordshire & Worcestershire**

**Report of the Trustees  
for the Year Ended 31st March 2025**

**FINANCIAL REVIEW (continued)**

The charity has the following designated funds:

- **Operational Reserve**

The trustees have agreed to put reserves to one side so that if significant funding is lost, time is allocated to seek alternatives. If alternative sources of funding are not secured and the charity had to be wound down this can be managed and any commitments honoured. This includes salaries, commitments to stakeholders and other obligations to ongoing programmes. The level of this reserve is set at £250,000 (2024 - £250,000), based on approx. 6 month's budgeted expenditure (excluding some activities funded by fund providers other than Sport England).

- **Redundancy Fund**

Redundancy costs not an eligible cost for any of the grants / contract that the charity currently run. In order to ensure that, in the event that the charity needs to cease operations, redundancies are fully funded, the charity has set aside an additional amount of £50,000 (2024 - £50,000).

- **Pension Fund**

When the charity was created a number of staff were TUPEd across from Worcester City Council. As part of the TUPE transfer, the charity became a member of the Worcestershire Local Government Pension Scheme (a defined benefit scheme). At the point of transfer Worcester City Council absorbed the pension deficits relating to these staff, on the understanding that all future liabilities were the responsibility of the charity. The charity has set an amount aside in case in future years there are significant unfavourable actuarial movements for which the charity will be expected to contribute additional top up contributions over and above contributions paid in the past. The amount set aside for this purpose is £100,000 (2024 - £100,000).

In addition, Sport England annual funding is usually received several months after the start of the period to which it relates, so the charity is required to hold cash reserves to fund all relating expenditure to be allocated against this income prior to the receipt of this funding.

At the year end the charity had general unrestricted reserves of £239,098 (2024 - £233,705). Excluding the book value of tangible fixed assets held within general unrestricted funds at the year end of £9,232 (2024 - £11,136), the charity has free reserves of £229,866 (2024 - £222,569). The trustees of the charity plan to use these funds as follows:

- With our medium-term financial planning subject to / dependent on various grants from Sport England it is prudent to diversify the source from which grants / contract originate. With some grants dependent on performance a level of contingency is required to manage cash flow and unexpected events. £100,000 is allocated for this purpose.
- In order to accelerate the trustees' plans to further the objects of the charity, £50,000 has been designated for three future projects:
  - £15,000 committed to a joint project with Public Health, Worcestershire County Council Community Services and CALC (County Association of Local Council). The focus of the project is to promote Health and Well Being across rural communities our focus is on embedding Physical Activity within these communities.
  - £10,000 committed to a joint project with Worcestershire Public Health Team and Herefordshire and Worcestershire Integrated Care Board focusing on frailty and re-conditioning.
  - £25,000 earmarked (but not committed) on specific interventions aligned to the health prevention agenda and where possible used as leverage to attract additional resource into the intervention. These will be subject to trustee approval on a project-by-project case.
- Current projection to the end of this funding cycle (to 31 March 2027) forecast that £48,000 will be required to be committed to general running cost.
- The remaining free reserves of £31,866 are expected to be used to build on the 'intervention' projects noted above, but in subsequent years this is also subject to trustee approval.

**Going concern**

The charity's primary funding agreement with Sports England is expected to continue for the foreseeable future, with the current primary funding agreement running until 31st March 2027.

The charity is considered to have sufficient reserves to continue operating. There are no currently known issues that may cause the charity to cease operating within the foreseeable future.

**Sports Partnership Herefordshire And  
Worcestershire  
Trading as Active Herefordshire & Worcestershire**

**Report of the Trustees  
for the Year Ended 31st March 2025**

**FINANCIAL REVIEW (continued)**

**Principal risks and uncertainties**

The principal risk to the charity is the withdrawal of funding from Sport England. In order to mitigate this, the charity holds specific designated funds to cover the operating of the charity over a short period, during which the charity could search for alternative funding, or if this was unsuccessful make staff redundancies.

The charity also holds reserves in case it is required to make additional contributions to the LGPS that it belongs.

The trustees have a duty to identify and review the risks to which the charity is exposed and to ensure appropriate controls are in place to provide reasonable assurance against fraud and error.

**FUTURE PLANS**

As we look forward to the next year of a system partner funding we seek to increase the awareness of the growing evidence base of the benefits sport and physical activity being built into everyday lives and influence local policy makers and delivery partners.

We aim to use data (through Active Lives data) an intelligence (local evaluation of projects and programmes) to do this developing the conversation into tangible action.

We have been successful in an additional application to Sport England around our 'Place Universal Offer' which seeks to focus on a smaller number of 'places' across Herefordshire and Worcestershire to address inequalities

With the publication of the NHS 10 Year Plan we seek to further develop our relationship with Integrated Care System adding weight to the preventative messaging and plan to continue to play a role in the development of the Voluntary and Community Sector (VCS) as trusted delivery partners.

As always there are changes in personnel across the 'system' so we seek to establish and maintain good working relationship across the two counties. Local Government re-organisation will inevitably create some uncertainty with local authority partners, but we will continue to advocate for physical activity and sport at every opportunity.

We continue to expand our training offer to include more than the traditional safeguarding and first aid course and developed funding workshops, mental health first aid and others to reflect need and demand locally. We seek to expand this offer in the coming year and will endeavour to reach a broader audience.

We intend to continue to build on the good work of previous years in continuing School games, our support for Primary School Sport Premium and This Girls Can and will seek to further embed the role of our Sport Welfare Manager.

**STRUCTURE, GOVERNANCE AND MANAGEMENT**

**Governing document**

The charitable company is controlled by its governing document, its Articles of Association, and constitutes a limited company registered in England and Wales, limited by guarantee, as defined by Companies Act 2006.

**Recruitment and appointment of new trustees**

New trustees are recruited by the existing trustees via 'open' process, focused on addressing gaps identified via the skill matrix or replacing a trustee who has reached the end of their term of office. No individual may be appointed as a trustee until they have provided the charity a declaration of good character.

The charity has a plan to recruit more trustees from under-represented groups.

The Articles of Association require that the number of trustees be between three and twelve.

**Organisational structure**

The trustees delegate day-to-day management of the charity to the chief executive officer.

The trustees meet regularly in order to establish a clear vision and strategic direction for the charity and to monitor and evaluate performance against vision and strategic direction, including holding the chief executive officer accountable for the achievement of the charity's strategic objectives and goals.

**Sports Partnership Herefordshire And  
Worcestershire  
Trading as Active Herefordshire & Worcestershire**

**Report of the Trustees  
for the Year Ended 31st March 2025**

**STRUCTURE, GOVERNANCE AND MANAGEMENT (continued)**

**Induction and training of new trustees**

Trustees have a responsibility to learn about their roles, to keep abreast of current developments in the sector and to keep their skills up-to-date.

There is a documented Induction process including one-on-one meetings with the chief executive officer and the provision of essential reading/documentation.

All governance documents will be made available to any new trustees and support provided to engage them in current partnership working. This will include a meeting with the chair of the trustees and the chief executive officer.

The Partnership will support trustee development within available resources.

**Key management remuneration**

The trustees review annually the level of wages paid to the chief executive officer.

The chief executive officer pays into the LGPS and the charity is required to make employer contributions in line with the rules set by the LGPS.

**Wider network**

We are part of a network of Active Partnerships across England. We work with the eight local authorities, the two public health teams, Sport England, the University of Worcester, National Governing Bodies of Sports (NGBs) and other key organisations.

**Active Partnerships**

There are 42 Active Partnerships across England who work collaboratively with local partners to create the conditions for an active nation using the power of sport and physical activity to transform lives.

Active Partnerships are strategic organisations that recognise activity levels are affected by a complex system of influences and no single organisation or programme create sustainable change at scale. So by adopting a collaborative whole system approach, Active Partnerships seek to make active lifestyles the social norm for everyone and address the worrying levels of inactivity in society.

They do this by creating an in-depth understanding of the needs of the local community, brokering cross sector partnerships, supporting the development of a welcoming and inclusive workforce, engaging communities and share learning of what works locally.

In particular, Active Partnerships focus their efforts on inactive people and under represented groups who will benefit the most from an active lifestyle.

A unique feature of the Active Partnerships is their independence, working across all sports, activities, providers and audiences, focused on the needs of their local communities.

**Trustee indemnity provisions**

The Articles of Association state that the charity shall indemnify the trustees against any liability incurred by them in their capacity as trustees, to the extent permitted by sections 232 to 234 of Companies Act 2006.

**Sports Partnership Herefordshire And  
Worcestershire  
Trading as Active Herefordshire & Worcestershire**

**Report of the Trustees  
for the Year Ended 31st March 2025**

**STATEMENT OF TRUSTEES' RESPONSIBILITIES**

The trustees (who are also the directors of Sports Partnership Herefordshire And Worcestershire for the purposes of company law) are responsible for preparing the Report of the Trustees and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company law requires the trustees to prepare financial statements for each financial year. Under that law, the trustees have elected to prepare the financial statements in accordance with United Kingdom Generally Accepted Accounting Practice (United Kingdom Accounting Standards and applicable law).

Under company law the trustees must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the charitable company and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that period. In preparing those 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;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in business.

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

In so far as the trustees are aware:

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

This report has been prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small companies.

Approved by order of the board of trustees on .....17/12/2025..... and signed on its behalf by:

.....  
*Dennis Strutt*  
D J Strutt - Trustee

## **Report of the Independent Auditors to the Members of Sports Partnership Herefordshire And Worcestershire**

### **Opinion**

We have audited the financial statements of Sports Partnership Herefordshire And Worcestershire (the 'charitable company') for the year ended 31st March 2025 which comprise the Statement of Financial Activities, the Balance Sheet, the Cash Flow Statement and notes to the financial statements, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards (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 31st March 2025 and of its incoming resources and application of resources, including its income and expenditure, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Companies Act 2006.

### **Basis for opinion**

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the Auditors' responsibilities for the audit of the financial statements section of our report. We are independent of the charitable company in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and the provisions available for small entities, in the circumstances set out in note 21 to the financial statements, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

### **Conclusions relating to going concern**

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

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

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

### **Other information**

The trustees are responsible for the other information. The other information comprises the information included in the Annual Report, other than the financial statements and our Report of the Independent Auditors thereon.

Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether this gives rise to a material misstatement in the financial statements themselves. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact. We have nothing to report in this regard.

### **Opinions on other matters prescribed by the Companies Act 2006**

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

- the information given in the Report of the Trustees for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- the Report of the Trustees has been prepared in accordance with applicable legal requirements.

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

In the light of the knowledge and understanding of the charitable company and its environment obtained in the course of the audit, we have not identified material misstatements in the Report of the Trustees.

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

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

**Report of the Independent Auditors to the Members of  
Sports Partnership Herefordshire And  
Worcestershire**

**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 purposes of company law) are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

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

**Our responsibilities for the audit of the financial statements**

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue a Report of the Independent Auditors 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.

However, it is the primary responsibility of management, with the oversight of those charged with governance, to ensure that the entity's operations are conducted in accordance with the provisions of laws and regulations and for the prevention and detection of fraud.

In identifying and assessing risks of material misstatement in respect of irregularities, including fraud, we have:

- obtained an understanding of the nature of the industry and sector, including the legal and regulatory framework that the company operates in and how the company is complying with the legal and regulatory framework; and
- inquired of management, and those charged with governance, about their own identification and assessment of the risks of irregularities, including any known actual, suspected or alleged instances of fraud.

As a result of these procedures we consider the most significant laws and regulations that have a direct impact on the financial statements are the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland', the Companies Act 2006 (and related legislation), the Charities Act 2011 (and related legislation) and regulations relating to the employment and payment of staff including, but not limited to, the Employment Rights Act 1996, the National Minimum Wage Act 1998 and the Pensions Act 2008.

We performed audit procedures to detect non-compliances which may have a material impact on the financial statements, which included reviewing the financial statement disclosures and sample testing of monthly payroll records for the calculation of gross wages, payroll taxes and pension costs.

We identified the greatest risk of material impact on the financial statements from irregularities, including fraud, to be the timing of recognition of grant and contract income, and the allocation by management of wage and support costs to individual restricted funds. Our audit procedures to respond to these risks included, testing of a sample of grant and contract income against the terms of the funding agreements and the requirement of the Charities SORP (FRS 102), sample testing on the posting of journals and reviewing accounting estimates for biases.

Because of the inherent limitations of an audit, there is a risk that we will not detect all irregularities, including those leading to a material misstatement in the financial statements or non-compliance with regulation. This risk increases the more that compliance with a law or regulation is removed from the events and transactions reflected in the financial statements, as we will be less likely to become aware of instances of non-compliance. The risk is also greater regarding irregularities occurring due to fraud rather than error, as fraud involves intentional concealment, forgery, collusion, omission or misrepresentation.

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

**Report of the Independent Auditors to the Members of  
Sports Partnership Herefordshire And  
Worcestershire**

**Use of our report**

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



Melissa Jean Godwin ACA ACCA (Senior Statutory Auditor)  
for and on behalf of Richards Sandy Audit Services Limited  
(Statutory Auditor)  
Thorneloe House  
25 Barbourne Road  
Worcester  
WR1 1RU

Date: .....19.12.2025.....

**Sports Partnership Herefordshire And  
Worcestershire  
Trading as Active Herefordshire & Worcestershire**

**Statement of Financial Activities  
(Incorporating an Income and Expenditure Account)  
for the Year Ended 31st March 2025**

				2025	2024
	Notes	Unrestricted funds £	Unrestricted fund discontinued activities £	Restricted funds £	Total funds £
<b>INCOME AND ENDOWMENTS FROM</b>					
Donations and legacies	3	-	-	<b>726,373</b>	760,049
<b>Charitable activities</b>					
Sports delivery and participation	6	-	-	<b>35,073</b>	39,232
Postural stability		-	-	-	85,330
Other trading activities	4	<b>2,395</b>	-	-	6,015
Investment income	5	<b>4,502</b>	-	-	4,696
<b>Total</b>		<b>6,897</b>	-	<b>761,446</b>	<b>895,322</b>
<b>EXPENDITURE ON</b>					
<b>Charitable activities</b>					
Sports delivery and participation	7	<b>6,314</b>	-	<b>812,506</b>	824,345
Postural stability		-	-	-	81,608
<b>Total</b>		<b>6,314</b>	-	<b>812,506</b>	<b>905,953</b>
<b>NET INCOME/(EXPENDITURE)</b>		<b>583</b>	-	<b>(51,060)</b>	<b>(10,631)</b>
Transfers between funds	19	<b>4,810</b>	-	<b>(4,810)</b>	-
<b>Net movement in funds</b>		<b>5,393</b>	-	<b>(55,870)</b>	<b>(10,631)</b>
<b>RECONCILIATION OF FUNDS</b>					
Total funds brought forward		<b>633,705</b>	-	<b>332,603</b>	976,939
<b>TOTAL FUNDS CARRIED FORWARD</b>		<b>639,098</b>	-	<b>276,733</b>	<b>966,308</b>

**CONTINUING OPERATIONS**

The charity's postural stability contract with Worcestershire County Council came to an end on 31 March 2024.

All other income and expenditure relates to continuing activities.

**Sports Partnership Herefordshire And  
Worcestershire  
Trading as Active Herefordshire & Worcestershire**

**Balance Sheet  
31st March 2025**

	Notes	2025 £	2024 £
<b>FIXED ASSETS</b>			
Tangible assets	15	9,232	11,136
<b>CURRENT ASSETS</b>			
Debtors	16	415,383	35,568
Cash at bank		<u>531,851</u>	<u>948,975</u>
		947,234	984,543
<b>CREDITORS</b>			
Amounts falling due within one year	17	(40,635)	(29,371)
		<u>906,599</u>	<u>955,172</u>
<b>NET CURRENT ASSETS</b>			
		<u>915,831</u>	<u>966,308</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>			
		<u>915,831</u>	<u>966,308</u>
<b>NET ASSETS</b>			
		<u>915,831</u>	<u>966,308</u>
<b>FUNDS</b>	19		
Unrestricted funds		639,098	633,705
Restricted funds		<u>276,733</u>	<u>332,603</u>
<b>TOTAL FUNDS</b>		<u>915,831</u>	<u>966,308</u>

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

The financial statements were approved by the Board of Trustees and authorised for issue on 19/12/2025 and were signed on its behalf by:

  
.....  
D J Strutt - Trustee

**Sports Partnership Herefordshire And  
Worcestershire  
Trading as Active Herefordshire & Worcestershire**

**Cash Flow Statement  
for the Year Ended 31st March 2025**

	Notes	2025 £	2024 £
<b>Cash flows from operating activities</b>			
Cash generated from operations	1	<u>(416,816)</u>	<u>(9,906)</u>
Net cash used in operating activities		<u>(416,816)</u>	<u>(9,906)</u>
<b>Cash flows from investing activities</b>			
Purchase of tangible fixed assets		<u>(4,810)</u>	<u>(3,798)</u>
Interest received		<u>4,502</u>	<u>4,696</u>
Net cash (used in)/provided by investing activities		<u>(308)</u>	<u>898</u>
<b>Change in cash and cash equivalents in the reporting period</b>		<b>(417,124)</b>	<b>(9,008)</b>
<b>Cash and cash equivalents at the beginning of the reporting period</b>		<b><u>948,975</u></b>	<b><u>957,983</u></b>
<b>Cash and cash equivalents at the end of the reporting period</b>		<b><u><u>531,851</u></u></b>	<b><u><u>948,975</u></u></b>

The notes form part of these financial statements

**Sports Partnership Herefordshire And  
Worcestershire  
Trading as Active Herefordshire & Worcestershire**

**Notes to the Cash Flow Statement  
for the Year Ended 31st March 2025**

**1. RECONCILIATION OF NET EXPENDITURE TO NET CASH FLOW FROM OPERATING ACTIVITIES**

	2025	2024
	£	£
<b>Net expenditure for the reporting period (as per the Statement of Financial Activities)</b>	<b>(50,477)</b>	<b>(10,631)</b>
<b>Adjustments for:</b>		
Depreciation charges	6,714	5,943
Interest received	(4,502)	(4,696)
(Increase)/decrease in debtors	(379,815)	56,681
Increase/(decrease) in creditors	<u>11,264</u>	<u>(57,203)</u>
<b>Net cash used in operations</b>	<b><u>(416,816)</u></b>	<b><u>(9,906)</u></b>

**2. ANALYSIS OF CHANGES IN NET FUNDS**

	At 1.4.24	Cash flow	At 31.3.25
	£	£	£
<b>Net cash</b>			
Cash at bank	<u>948,975</u>	<u>(417,124)</u>	<u>531,851</u>
	<u>948,975</u>	<u>(417,124)</u>	<u>531,851</u>
<b>Total</b>	<b><u>948,975</u></b>	<b><u>(417,124)</u></b>	<b><u>531,851</u></b>

The notes form part of these financial statements

**Sports Partnership Herefordshire And  
Worcestershire  
Trading as Active Herefordshire & Worcestershire**

**Notes to the Financial Statements  
for the Year Ended 31st March 2025**

**1. ACCOUNTING POLICIES**

**BASIS OF PREPARING THE FINANCIAL STATEMENTS**

The financial statements of the charitable company, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Companies Act 2006, except in regard to the treatment of the LGPS as if it was a defined contribution scheme rather than if it was a defined benefit scheme, which is a departure from the requirement of FRS 102 done on the basis that accounting for the LGPS as a defined benefit scheme is inconsistent with the requirement to give a true and fair view (see the accounting policy for pension costs for more details).

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

The financial statements are presented in sterling which is the functional currency of the charity and rounded to the nearest £1.

**GOING CONCERN**

The trustees assess whether the use of going concern is appropriate i.e. whether there are any material uncertainties related to events or conditions that may cast significant doubt on the ability of the charity to continue as a going concern. The trustees make this assessment in respect of a period of at least one year from the date of authorisation for issue of the financial statements and have concluded that the charity has adequate resources to continue in operational existence for the foreseeable future and there are no material uncertainties about the charity's ability to continue as a going concern, thus they continue to adopt the going concern basis of accounting in preparing the financial statements.

**INCOME**

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

Income from grants and donations is recognised in the period in which the charity is entitled to receipt and the amount can be measured with reasonable certainty. Income from grants is only deferred when the charity has to fulfil conditions not yet met before becoming entitled to it or where the donor has specified that the income is to be expended in a future period.

Income from the provision of courses and other commercial services are recognised on delivery of those services.

Interest income is recognised for all interest-bearing instruments using the effective interest method.

**EXPENDITURE**

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, 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 accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Grants offered subject to conditions which have not been met at the year end date are noted as a commitment but not accrued as expenditure.

**ALLOCATION AND APPORTIONMENT OF COSTS**

All direct costs that can be identified to a specific fund are allocated to that fund.

Wage costs are split between individual funds based on estimated split of time spent on the activities of each fund for each individual staff member.

General support costs are split between funds based on estimated staff hours spent on the activities of each fund.

**TANGIBLE FIXED ASSETS**

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

**Sports Partnership Herefordshire And  
Worcestershire  
Trading as Active Herefordshire & Worcestershire**

**Notes to the Financial Statements - continued  
for the Year Ended 31st March 2025**

**1. ACCOUNTING POLICIES - continued**

**TANGIBLE FIXED ASSETS**

Sports equipment	- 25% on reducing balance
Fixtures and fittings	- 20% on reducing balance
Computer equipment	- 33% on cost

All fixed assets are initially measured at cost and depreciated as detailed above. Items under £250 are not capitalised.

**TAXATION**

The charity is exempt from corporation tax on its charitable activities.

**FUND ACCOUNTING**

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

**OPERATING LEASES**

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

**PENSION COSTS**

The company operates both a defined contribution pension scheme and participates in a Local Government Pension Scheme.

Contributions payable to the company's defined contribution pension scheme are charged to profit or loss in the period to which they relate.

The Local Government Pension Scheme (LGPS) is a funded multi-employer defined benefit scheme and the assets are held separately from those of the company in separate trustee administered funds. Whilst it would be possible to obtain an actuarial valuation of the charity's share of the LGPS to which the charity belongs, the trustees of the charity believe that to account for the LGPS as a defined benefit scheme, rather than as a defined contribution scheme, would be inconsistent with the requirement to give a true and fair view. This is because the trustees do not consider their annual contributions relating to settling their share of the LGPS's current forecast deficit to be material to the accounts of the charity (based on the information provided within the most recent triennial actuarial valuation of the relevant LGPS) and also due to the very low number of members of the LGPS allocated to the charity (including both current and past staff of the charity) compared to the overall number of members of the relevant LGPS, it is considered probable that an actuarial valuation of the charity's share of the deficit would likely be significantly below the level of materiality of the LGPS's own full actuarial valuation and as such the charity would be disproportionately affected by any significant uncertainty in assumptions or errors compared to other scheme employers. In addition, the minority of employees of the charity that belong to the LGPS is now only the chief executive officer and accounting for the LGPS as a defined benefit scheme would likely cause adjustments to disclosures concerning the remuneration paid to key management personnel in such a way that is not likely to be accurately determined on an individual employee basis and would likely be less comparable year on year due to changes in actuarial assumptions applied each year. The trustees therefore believe that accounting for their payments to the LGPS as a defined contribution scheme better reflects the actual financial impact to the charity.

Where the charity has entered into an agreement with the LGPS that determines how the charity will fund a deficit, the charity recognises at that point a liability for the contributions payable that arise from the agreement (to the extent that they relate to the deficit) and the resulting expense is recognised within the statement of financial activities.

**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 when the charity becomes party to contractual provisions of the instrument.

**Sports Partnership Herefordshire And  
Worcestershire  
Trading as Active Herefordshire & Worcestershire**

**Notes to the Financial Statements - continued  
for the Year Ended 31st March 2025**

**1. ACCOUNTING POLICIES - continued**

**FINANCIAL INSTRUMENTS**

Financial assets are offset, with the net amounts presented in the accounts where 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 trade and other receivables 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.

**Basic Financial Liabilities**

Basic financial liabilities, including trade and other payables, are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of future receipts, discounted at a market rate of interest. Debt instruments are subsequently carried at amortised cost, using the effective interest rate method.

Trade payables are obligations to pay for goods or services that have been acquired in the ordinary course of the operations from suppliers. Accounts 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 payables are recognised initially at transaction.

**2. CRITICAL ACCOUNTING JUDGEMENTS AND KEY SOURCES OF ESTIMATION UNCERTAINTY**

Estimates and judgements are continually evaluated and are based on historical experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances.

**Critical areas of judgement**

The Local Government Pension Scheme is a funded multi-employer defined benefit scheme and the assets are held separately from those of the company in separate trustee administered funds. There is deemed to be insufficient information available without incurring costs deemed to outweigh the benefit to users of the accounts to apply defined benefit accounting of the Local Government Pension Scheme, and what information is available indicates that the charity's share of the net deficits of the Local Government Pension Scheme is not likely be material to the financial statements. The Local Government Pension Scheme is therefore accounted for as if it was a defined contribution plan, with contributions payable to the Local Government Pension Scheme charged to profit or loss in the period to which they relate.

The allocation of staff costs between individual unrestricted and restricted funds is based on the estimated split of staff time for each individual employee of the charity. The allocation of general support costs is between individual unrestricted and restricted funds is directly linked to the assumptions made in allocating staff costs between individual unrestricted and restricted funds.

The charity is in receipt of a multi-year National Lottery grant award. The charity is receiving this in 6 monthly instalments based on annual budgets. These budgets were initially agreed with the National Lottery when the grant was first awarded, but were later amended due to the relating project being suspended last year as a result of Covid-19, during which the National Lottery suspended making grant payments to the charity. Grant income due under this grant award to be received in future years has not been accrued for on the basis that the charity may not be entitled to spend part or all of that income in advance of its budgeted years without the further prior approval of the National Lottery. At the year end expected future income under this award of £nil (2023 - £43,248) relating to future project activity.

**Sports Partnership Herefordshire And  
Worcestershire  
Trading as Active Herefordshire & Worcestershire**

**Notes to the Financial Statements - continued  
for the Year Ended 31st March 2025**

**3. DONATIONS AND LEGACIES**

	2025	2024
	£	£
Grants	<u>726,373</u>	<u>760,049</u>

Grants received, included in the above, are as follows:

	2025	2024
	£	£
Sport England	682,750	673,050
The National Lottery Community Fund	43,248	86,499
Other grants	<u>375</u>	<u>500</u>
	<u>726,373</u>	<u>760,049</u>

**4. OTHER TRADING ACTIVITIES**

	2025	2024
	£	£
Course income	1,920	1,400
Commercial income	<u>475</u>	<u>4,615</u>
	<u>2,395</u>	<u>6,015</u>

**5. INVESTMENT INCOME**

	2025	2024
	£	£
Bank interest	<u>4,502</u>	<u>4,696</u>

**6. INCOME FROM CHARITABLE ACTIVITIES**

	2025	2024
	£	£
Grants and contract income      Activity		
Grants and contract income      Sports delivery and participation	35,073	39,232
Grants and contract income      Postural stability	-	85,330
	<u>35,073</u>	<u>124,562</u>

Grants received, included in the above, are as follows:

	2025	2024
	£	£
Worcestershire County Council	3,574	85,330
Black Country Consortium Limited	-	10,000
Active Partnerships	21,030	21,030
WMVS Children in Care Foundation	<u>10,469</u>	<u>8,202</u>
	<u>35,073</u>	<u>124,562</u>

**Sports Partnership Herefordshire And  
Worcestershire  
Trading as Active Herefordshire & Worcestershire**

**Notes to the Financial Statements - continued  
for the Year Ended 31st March 2025**

**7. CHARITABLE ACTIVITIES COSTS**

		<b>2025</b>	2024
		£	£
Direct costs	(see note 8)	<b>159,492</b>	216,457
Grant funding of activities	(see note 9)	<b>2,800</b>	77,930
Support costs	(see note 10)	<b><u>656,528</u></b>	<u>611,566</u>
		<b><u>818,820</u></b>	<u>905,953</u>

**8. DIRECT COSTS OF CHARITABLE ACTIVITIES**

		<b>2025</b>	2024
		£	£
Equipment		<b>10,845</b>	8,170
Venue hire		<b>4,818</b>	15,725
Coaching and tutor fees		<b>33,210</b>	50,790
Programme management		<b>84,310</b>	93,388
Courses		<b>2,581</b>	14,216
Hospitality and refreshments		<b>3,350</b>	3,641
Design and printing		<b>935</b>	1,300
Photography and videography		<b>450</b>	310
Branded merchandise		<b>18,284</b>	27,997
Depreciation		<b><u>709</u></b>	<u>920</u>
		<b><u>159,492</u></b>	<u>216,457</u>

**9. GRANTS PAYABLE**

		<b>2025</b>	2024
		£	£
Sports delivery and participation		<b><u>2,800</u></b>	<u>77,930</u>

The total grants paid to institutions during the year was as follows:

		<b>2025</b>	2024
		£	£
Open Trail		-	3,000
Press Red Limited		-	5,130
Redgate Sports - Community Interest Company		-	2,500
Stride Active		-	3,000
University of Worcester		-	4,488
Sundry small grants (less than £5,000 each)		<b><u>2,800</u></b>	<u>59,812</u>
		<b><u>2,800</u></b>	<u>77,930</u>

**Sports Partnership Herefordshire And  
Worcestershire  
Trading as Active Herefordshire & Worcestershire**

**Notes to the Financial Statements - continued  
for the Year Ended 31st March 2025**

**10. SUPPORT COSTS**

Support costs, included in the above, are as follows:

	<b>2025</b>	2024
	£	£
Wages	<b>426,913</b>	409,499
Social security	<b>17,659</b>	29,142
Pensions	<b>48,713</b>	44,772
Rent	<b>12,804</b>	11,988
Insurance	<b>5,927</b>	4,577
Telephone	<b>2,366</b>	2,415
Postage and office supplies	<b>9,161</b>	4,219
Sundries	<b>7,738</b>	6,551
Subscriptions	<b>18,579</b>	13,586
Training	<b>4,586</b>	8,022
Travel	<b>11,669</b>	6,688
Computer	<b>16,763</b>	7,330
Professional fees	<b>45,393</b>	37,710
Bank charges	<b>296</b>	84
Depreciation	<b>6,005</b>	5,023
Auditors' remuneration	<b>6,495</b>	4,125
Auditor's fees for other services	<b>15,461</b>	15,835
	<b><u>656,528</u></b>	<b><u>611,566</u></b>

**11. NET INCOME/(EXPENDITURE)**

Net income/(expenditure) is stated after charging/(crediting):

	<b>2025</b>	2024
	£	£
Auditors' remuneration	<b>6,495</b>	4,125
Auditor's fees for other services	<b>15,461</b>	15,835
Depreciation - owned assets	<b>6,714</b>	5,943
Other operating leases	<b>12,804</b>	11,988

**12. TRUSTEES' REMUNERATION AND BENEFITS**

There were no trustees' remuneration or other benefits for the year ended 31st March 2025 nor for the year ended 31st March 2024.

**TRUSTEES' EXPENSES**

There were no trustees' expenses paid for the year ended 31st March 2025 nor for the year ended 31st March 2024.

**Sports Partnership Herefordshire And  
Worcestershire  
Trading as Active Herefordshire & Worcestershire**

**Notes to the Financial Statements - continued  
for the Year Ended 31st March 2025**

**13. STAFF COSTS**

	<b>2025</b>	<b>2024</b>
	£	£
Wages and salaries	<b>426,913</b>	409,499
Social security costs	<b>17,659</b>	29,142
Other pension costs	<b>48,713</b>	44,772
	<b><u>493,285</u></b>	<b><u>483,413</u></b>

The average monthly number of employees during the year was as follows:

	<b>2025</b>	<b>2024</b>
Average number of employees	<b><u>15</u></b>	<b><u>16</u></b>

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

	<b>2025</b>	<b>2024</b>
£60,001 - £70,000	<b><u>1</u></b>	<b><u>1</u></b>

Total remuneration (including employer pension and employer N.I. costs) paid to key management personnel totalled £83,095 (2024 - £80,638).

**14. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES**

	Unrestricted funds £	Unrestricted fund discontinued activities £	Restricted funds £	Total funds £
<b>INCOME AND ENDOWMENTS FROM</b>				
Donations and legacies	-	-	760,049	760,049
<b>Charitable activities</b>				
Sports delivery and participation	-	-	39,232	39,232
Postural stability	-	85,330	-	85,330
Other trading activities	6,015	-	-	6,015
Investment income	<u>4,696</u>	<u>-</u>	<u>-</u>	<u>4,696</u>
<b>Total</b>	<u>10,711</u>	<u>85,330</u>	<u>799,281</u>	<u>895,322</u>
<b>EXPENDITURE ON</b>				
<b>Charitable activities</b>				
Sports delivery and participation	9,107	-	815,238	824,345
Postural stability	<u>-</u>	<u>81,608</u>	<u>-</u>	<u>81,608</u>
<b>Total</b>	<u>9,107</u>	<u>81,608</u>	<u>815,238</u>	<u>905,953</u>
<b>NET INCOME/(EXPENDITURE)</b>	1,604	3,722	(15,957)	(10,631)
<b>Transfers between funds</b>	<u>7,520</u>	<u>(3,722)</u>	<u>(3,798)</u>	<u>-</u>
<b>Net movement in funds</b>	9,124	-	(19,755)	(10,631)
<b>RECONCILIATION OF FUNDS</b>				
Total funds brought forward	<u>624,581</u>	<u>-</u>	<u>352,358</u>	<u>976,939</u>
<b>TOTAL FUNDS CARRIED FORWARD</b>	<u><u>633,705</u></u>	<u><u>-</u></u>	<u><u>332,603</u></u>	<u><u>966,308</u></u>

**Sports Partnership Herefordshire And  
Worcestershire  
Trading as Active Herefordshire & Worcestershire**

**Notes to the Financial Statements - continued  
for the Year Ended 31st March 2025**

**15. TANGIBLE FIXED ASSETS**

	Sports equipment £	Fixtures and fittings £	Computer equipment £	Totals £
<b>COST</b>				
At 1st April 2024	<b>16,368</b>	<b>2,716</b>	<b>24,022</b>	<b>43,106</b>
Additions	-	<b>450</b>	<b>4,360</b>	<b>4,810</b>
Disposals	-	-	<b>(763)</b>	<b>(763)</b>
At 31st March 2025	<u><b>16,368</b></u>	<u><b>3,166</b></u>	<u><b>27,619</b></u>	<u><b>47,153</b></u>
<b>DEPRECIATION</b>				
At 1st April 2024	<b>13,248</b>	<b>1,637</b>	<b>17,085</b>	<b>31,970</b>
Charge for year	<b>709</b>	<b>283</b>	<b>5,722</b>	<b>6,714</b>
Eliminated on disposal	-	-	<b>(763)</b>	<b>(763)</b>
At 31st March 2025	<u><b>13,957</b></u>	<u><b>1,920</b></u>	<u><b>22,044</b></u>	<u><b>37,921</b></u>
<b>NET BOOK VALUE</b>				
At 31st March 2025	<u><b>2,411</b></u>	<u><b>1,246</b></u>	<u><b>5,575</b></u>	<u><b>9,232</b></u>
At 31st March 2024	<u><b>3,120</b></u>	<u><b>1,079</b></u>	<u><b>6,937</b></u>	<u><b>11,136</b></u>

**16. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	2025 £	2024 £
Trade debtors	<b>5,240</b>	6,515
Accrued income	<b>358,193</b>	2,800
Prepayments	<b>51,950</b>	26,253
	<u><b>415,383</b></u>	<u><b>35,568</b></u>

**17. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	2025 £	2024 £
Trade creditors	<b>22,260</b>	11,887
Pension creditor	<b>4,287</b>	-
Accrued expenses	<b>14,088</b>	17,484
	<u><b>40,635</b></u>	<u><b>29,371</b></u>

**Sports Partnership Herefordshire And  
Worcestershire  
Trading as Active Herefordshire & Worcestershire**

**Notes to the Financial Statements - continued  
for the Year Ended 31st March 2025**

**18. ANALYSIS OF NET ASSETS BETWEEN FUNDS**

	<b>Restricted funds £</b>	<b>Designated funds £</b>	<b>General unrestricted funds £</b>	<b>Total funds £</b>
Tangible fixed assets	-	-	9,232	<b>9,232</b>
Debtors	415,383	-	-	<b>415,383</b>
Cash at bank	8,223	400,000	123,628	<b>531,851</b>
Inter-fund loan	(106,238)	-	106,238	-
Creditors - due within 1 year	<u>(40,635)</u>	<u>-</u>	<u>-</u>	<b><u>(40,635)</u></b>
<b>Total funds</b>	<b><u>276,733</u></b>	<b><u>400,000</u></b>	<b><u>239,098</u></b>	<b><u>915,831</u></b>

At the year end included in year end debtors was grant income due but not yet received relating to restricted funds that were partly or wholly spent as at the year end. Cash reserves that would otherwise have been allocated to the general unrestricted funds has been used to finance restricted fund expenditure ahead of this grant income being received. This has been accounted for as inter-fund loans in the above table.

**19. MOVEMENT IN FUNDS**

	At 1.4.24 £	Net movement in funds £	Transfers between funds £	At 31.3.25 £
<b>Unrestricted funds</b>				
General unrestricted fund	<b>233,705</b>	<b>583</b>	<b>4,810</b>	<b>239,098</b>
Designated fund	<b>250,000</b>	-	-	<b>250,000</b>
Redundancy fund	<b>50,000</b>	-	-	<b>50,000</b>
Pension fund	<b>100,000</b>	-	-	<b>100,000</b>
	<b>633,705</b>	<b>583</b>	<b>4,810</b>	<b>639,098</b>
<b>Restricted funds</b>				
System Partner	<b>265,065</b>	<b>(35,828)</b>	<b>(2,963)</b>	<b>226,274</b>
Children and Young People	<b>5,365</b>	-	-	<b>5,365</b>
Sports Welfare Officers	<b>17,641</b>	<b>4,617</b>	<b>(1,847)</b>	<b>20,411</b>
Moving Communities	-	<b>22,629</b>	-	<b>22,629</b>
Active Communities	<b>35,876</b>	<b>(35,876)</b>	-	-
Other Youth Development	<b>1,752</b>	<b>(1,752)</b>	-	-
Ignite CIC	<b>6,904</b>	<b>(4,850)</b>	-	<b>2,054</b>
	<b>332,603</b>	<b>(51,060)</b>	<b>(4,810)</b>	<b>276,733</b>
<b>TOTAL FUNDS</b>	<b><u>966,308</u></b>	<b><u>(50,477)</u></b>	<b><u>-</u></b>	<b><u>915,831</u></b>

**Sports Partnership Herefordshire And  
Worcestershire  
Trading as Active Herefordshire & Worcestershire**

**Notes to the Financial Statements - continued  
for the Year Ended 31st March 2025**

**19. MOVEMENT IN FUNDS - continued**

Net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General unrestricted fund	6,897	(6,314)	583
<b>Restricted funds</b>			
System Partner	602,125	(637,953)	(35,828)
Sports Welfare Officers	54,600	(49,983)	4,617
Moving Communities	26,400	(3,771)	22,629
Resistance Band Workshops	3,574	(3,574)	-
Active Communities	43,248	(79,124)	(35,876)
Other Youth Development	10,469	(12,221)	(1,752)
Ignite CIC	-	(4,850)	(4,850)
Opening School Facilities Programme fund	21,030	(21,030)	-
	<u>761,446</u>	<u>(812,506)</u>	<u>(51,060)</u>
<b>TOTAL FUNDS</b>	<u>768,343</u>	<u>(818,820)</u>	<u>(50,477)</u>

**Comparatives for movement in funds**

	At 1.4.23 £	Net movement in funds £	Transfers between funds £	At 31.3.24 £
<b>Unrestricted funds</b>				
General unrestricted fund	224,581	1,604	7,520	233,705
Discontinued unrestricted activities	-	3,722	(3,722)	-
Designated fund	250,000	-	-	250,000
Redundancy fund	50,000	-	-	50,000
Pension fund	100,000	-	-	100,000
	624,581	5,326	3,798	633,705
<b>Restricted funds</b>				
System Partner	212,605	54,652	(2,192)	265,065
Children and Young People	5,365	-	-	5,365
Sports Welfare Officers	-	19,248	(1,606)	17,642
Commonwealth Legacy School Games	495	(495)	-	-
Tackling Inequalities Fund - Sport England	37,926	(37,926)	-	-
Tackling Inequalities Fund - Worcestershire County Council	6,940	(6,940)	-	-
Tackling Inequalities Fund - Herefordshire Council	8,500	(8,500)	-	-
Grass Roots	3,000	(3,000)	-	-
My Age Can	8,306	(8,306)	-	-
Active Communities	39,397	(3,522)	-	35,875
Other Youth Development	22,920	(21,168)	-	1,752
Ignite CIC	6,904	-	-	6,904
	<u>352,358</u>	<u>(15,957)</u>	<u>(3,798)</u>	<u>332,603</u>
<b>TOTAL FUNDS</b>	<u>976,939</u>	<u>(10,631)</u>	<u>-</u>	<u>966,308</u>

**Sports Partnership Herefordshire And  
Worcestershire  
Trading as Active Herefordshire & Worcestershire**

**Notes to the Financial Statements - continued  
for the Year Ended 31st March 2025**

**19. MOVEMENT IN FUNDS - continued**

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General unrestricted fund	10,711	(9,107)	1,604
Discontinued unrestricted activities	<u>85,330</u>	<u>(81,608)</u>	<u>3,722</u>
	96,041	(90,715)	5,326
<b>Restricted funds</b>			
System Partner	602,250	(547,598)	54,652
Sports Welfare Officers	27,300	(8,052)	19,248
Commonwealth Legacy School Games	-	(495)	(495)
Tackling Inequalities Fund - Sport England	44,000	(81,926)	(37,926)
Tackling Inequalities Fund - Worcestershire County Council	-	(6,940)	(6,940)
Tackling Inequalities Fund - Herefordshire Council	-	(8,500)	(8,500)
Grass Roots	-	(3,000)	(3,000)
My Age Can	-	(8,306)	(8,306)
Active Communities	86,499	(90,021)	(3,522)
Other Youth Development	18,202	(39,370)	(21,168)
Opening School Facilities Programme fund	<u>21,030</u>	<u>(21,030)</u>	<u>-</u>
	<u>799,281</u>	<u>(815,238)</u>	<u>(15,957)</u>
<b>TOTAL FUNDS</b>	<u>895,322</u>	<u>(905,953)</u>	<u>(10,631)</u>

**PURPOSE OF DESIGNATED FUNDS**

**Operational reserve fund**

The trustees have put reserves to one side so that if significant funding is lost, time is allocated to seek alternatives. If alternative sources of funding are not secured and the charity had to be wound down this can be managed and any commitments honoured.

This designated fund is not expected to be expended within the foreseeable future.

The charity periodically calculates the estimated operational costs for a 6 month period to ensure that the designated fund balance is held at a suitable level.

**Redundancy fund**

Redundancy costs are not an eligible cost for any of the grants or contracts that the charity currently receives. The charity has set aside a redundancy reserve in case that the charity's funding agreements with its primary funding provider Sport England end or is significantly reduced, as that would necessitate the charity to make some or all of its staff redundant.

Whilst the activities of Sport England are subject to government policy and are therefore subject to changes in government, there is currently no indication that Sport England will cease funding the charity within the foreseeable future. The remaining balance in this designated fund is therefore not expected to be expended within the foreseeable future.

The charity periodically calculates the estimated amount of statutory redundancy pay that would be payable should the staff all be made redundant, as well as provision for any associated legal fees, to ensure that the designated fund balance is held at a suitable level.

**Pension fund**

The charity has both current and past employees who are members of a Local Government Pension Scheme (LGPS). The trustees have set aside a pension reserve in case the charity is called upon to pay additional lump sum pension contributions to cover their share of any actuarial deficits in the LGPS, including those created in future periods following significant changes in actuarial projections.

**Sports Partnership Herefordshire And  
Worcestershire  
Trading as Active Herefordshire & Worcestershire**

**Notes to the Financial Statements - continued  
for the Year Ended 31st March 2025**

**19. MOVEMENT IN FUNDS - continued**

Based on Worcestershire Pension Fund's triennial actuarial valuation results as at 31 March 2022 the charity's share of the scheme is forecast to be in surplus as at that date.

However there is an additional complication in that the staff who are members of this pension scheme (both current and past) were originally employed by Worcester City Council who were transferred to the charity under TUPE Regulations when the charity was first set up. Whilst Worcester City Council is responsible for the share of the Worcestershire Pension Fund relating to the employment of these staff up to the date that their employment was transferred to the charity, there is the possibility that the charity may be called upon to make additional contributions to the Worcestershire Pension Fund to cover Worcester City Council's share of these pension obligations.

After the year end the charity has commissioned a report to review the charity's continued risk under this scheme, partly to determine whether the level of designated funds set aside for this purpose is considered to be reasonable.

**PURPOSE OF RESTRICTED FUNDS**

**System Partner fund**

Sport England funding received for the purpose of creating a healthier Herefordshire & Worcestershire by harnessing the power of physical activity, focussing on those populations that are the least engaged and would most benefit from regular opportunities.

**Children and Young People fund**

Additional funding received from Dept. for Education relating to the Children and Young People (SE) fund.

**Sports Welfare Officers**

Sport England funding received for the purpose of creating a professional, national network of Sport Welfare Officers in England who will promote good practice and safe sport on a local level.

**Moving Communities fund**

Sport England funding received to finance an electronic platform designed to provide the charity intelligence and actionable insights on quantifiable data.

**Commonwealth Legacy School Games**

Sport England funding received for the purpose of using the Birmingham 2022 Commonwealth Games as a catalyst to help get more people active.

**Tackling Inequalities Fund**

Funding received to help the sport and physical activity sector through the coronavirus (Covid-19) crisis.

**Grass Roots**

Herefordshire Council funding received to be used to assist non-government affiliated sports clubs from recommencing activities following Covid.

**My Age Can fund**

Herefordshire Council funding received to be used both increase rural led walks across Herefordshire and deliver 12 weeks of PA taster opportunities within communities and workplaces, focussing on activities, such as, but not limited to walking sports, thai chi, Nordic walking, chair based exercises, gentler activity.

**Resistance Band Workshops fund**

Funding received from Worcestershire County Council to run a series of workshops on how to use resistance bands.

**Active Communities fund**

Funding to encourage participation in local rural areas and obtain support from local community leaders to help to sustain projects in the long term.

**Other Youth Development fund**

Funding to deliver a programme of diversionary activities for at risk youth.

**Ignite CIC fund**

Funding received to support community development in Herefordshire.

**Sports Partnership Herefordshire And  
Worcestershire  
Trading as Active Herefordshire & Worcestershire**

**Notes to the Financial Statements - continued  
for the Year Ended 31st March 2025**

**19. MOVEMENT IN FUNDS - continued**

**Opening School Facilities Programme fund**

Dept. for Education funding received to use school's sports facilities outside of the school's regular day, after school, and during weekends or holidays.

**TRANSFERS BETWEEN FUNDS**

During the year tangible fixed asset additions totalling £4,810 paid out of restricted funds were transferred to general funds at time of purchase.

**20. RELATED PARTY DISCLOSURES**

The spouse of one of the trustees was paid a total of £nil (2024 - £854) in regards to photography services.

**21. FRC ETHICAL STANDARD - PROVISIONS AVAILABLE FOR SMALL ENTITIES**

In common with many other businesses of our size and nature we use our auditors to prepare and submit returns to the tax authorities and assist with the preparation of the financial statements.

**22. PENSION COMMITMENTS**

The charity's employees belong to two principal pension schemes, being the Local Government Pension Scheme (LGPS), which is managed by Worcestershire Pension Fund, for the staff who were employed by the charity when it was first incorporated and had their transferred to the charity under TUPE Regulations, and a defined contribution scheme for all other staff.

The LGPS is a funded defined benefit pension scheme, with the assets held in separate trustee-administered funds. The agreed contribution rates for employers is 22.5% for the next 3 years. Employees pay contributions at variable rates depending on their level of gross wages received each month. In addition, based on Worcestershire Pension Fund's triennial actuarial valuation results as at 31 March 2022, the charity's share of the scheme is forecast to be in surplus and the charity is expected to receive a total of £8,800 back in the form of reduced employer contribution payable to the pension fund between 2024 and 2026.

Employer pension costs for the year were as follows:

	<b>2025</b>	<b>2024</b>
	£	£
Multi-employee defined benefit schemes	<b>12,949</b>	13,784
Defined contribution schemes	<b><u>35,764</u></b>	<u>30,988</u>
	<b><u><u>48,713</u></u></b>	<u><u>44,772</u></u>

At the year end the charity had outstanding pension creditors totalling £4,287 (2024 - no pension creditors).

**Sports Partnership Herefordshire And  
Worcestershire  
Trading as Active Herefordshire & Worcestershire**

**Notes to the Financial Statements - continued  
for the Year Ended 31st March 2025**

**23. INCOME RECEIVED FROM PUBLIC INVESTORS**

	Sports England £	Worcester -shire County Council £	Hereford -shire Council £	Other public sector £	Other income £	Total £
<b>Income</b>						
Grant income	682,750	3,574	-	74,745	375	<b>761,446</b>
Trading income	-	-	-	-	2,395	<b>2,395</b>
Bank interest	-	-	-	-	4,502	<b>4,502</b>
<b>Total income</b>	<u>682,750</u>	<u>3,574</u>	<u>-</u>	<u>74,745</u>	<u>7,272</u>	<u><b>768,343</b></u>
<b>Expenditure</b>						
Programme management	62,931	-	-	14,649	-	<b>77,580</b>
Other direct delivery costs	32,857	319	-	17,522	1,084	<b>51,782</b>
Grants issued	1,000	-	-	1,800	-	<b>2,800</b>
Staff costs	419,783	3,248	-	69,644	610	<b>493,285</b>
General overheads	174,761	7	-	8,760	9,845	<b>193,373</b>
<b>Total expenditure</b>	<u>691,332</u>	<u>3,574</u>	<u>-</u>	<u>112,375</u>	<u>11,539</u>	<u><b>818,820</b></u>
<b>Reallocations</b> (see below)	<u>(4,810)</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>4,810</u>	<u>-</u>
<b>Surplus/(deficit) for year</b>	<u>(13,392)</u>	<u>-</u>	<u>-</u>	<u>(37,628)</u>	<u>543</u>	<u><b>(50,477)</b></u>
<b>Funds as at 1.4.24</b>	<u>282,707</u>	<u>-</u>	<u>-</u>	<u>42,992</u>	<u>640,609</u>	<u><b>966,308</b></u>
<b>Funds as at 31.3.25</b>	<u>269,315</u>	<u>-</u>	<u>-</u>	<u>5,364</u>	<u>641,152</u>	<u><b>915,831</b></u>

**Comparatives for income received from public investors**

	Sports England £	Worcester -shire County Council £	Hereford -shire Council £	Other public sector £	Other income £	Total £
<b>Income</b>						
Grant income	673,050	85,330	-	117,529	8,702	<b>884,611</b>
Trading income	-	-	-	-	6,015	<b>6,015</b>
Bank interest	-	-	-	-	4,696	<b>4,696</b>
<b>Total income</b>	<u>673,050</u>	<u>85,330</u>	<u>-</u>	<u>117,529</u>	<u>22,809</u>	<u><b>895,322</b></u>
<b>Expenditure</b>						
Programme management	68,720	2,128	-	22,540	-	<b>93,388</b>
Other direct delivery costs	64,245	44,127	702	12,575	1,420	<b>123,069</b>
Grants issued	71,748	-	5,927	255	-	<b>77,930</b>
Staff costs	318,061	41,560	10,004	97,422	16,366	<b>483,413</b>
General overheads	114,797	733	3,173	4,427	5,023	<b>128,153</b>
<b>Total expenditure</b>	<u>637,571</u>	<u>88,548</u>	<u>19,806</u>	<u>137,219</u>	<u>22,809</u>	<u><b>905,953</b></u>
<b>Reallocations</b> (see below)	<u>(3,798)</u>	<u>(3,722)</u>	<u>-</u>	<u>-</u>	<u>7,520</u>	<u>-</u>
<b>Surplus/(deficit) for year</b>	<u>31,681</u>	<u>(6,940)</u>	<u>(19,806)</u>	<u>(19,690)</u>	<u>4,124</u>	<u><b>(10,631)</b></u>
<b>Funds as at 1.4.23</b>	<u>251,026</u>	<u>6,940</u>	<u>19,806</u>	<u>62,682</u>	<u>636,485</u>	<u><b>976,939</b></u>
<b>Funds as at 31.3.24</b>	<u>282,707</u>	<u>-</u>	<u>-</u>	<u>42,992</u>	<u>640,609</u>	<u><b>966,308</b></u>

**Sports Partnership Herefordshire And  
Worcestershire  
Trading as Active Herefordshire & Worcestershire**

**Notes to the Financial Statements - continued  
for the Year Ended 31st March 2025**

**23. INCOME RECEIVED FROM PUBLIC INVESTORS - continued**

**Reallocations**

Reallocations include Sports England funding totalling £4,810 (2024 - £3,798) spent on tangible fixed asset additions transferred to unrestricted funds on purchase.

Reallocations also include the surplus in the year of £nil (2024 - surplus of £3,722) on a Worcestershire County Council contract for services provided which has been allocated to unrestricted funds (rather than restricted funds).

**Omission of cash received and deferred grant reconciliation**

Charity SORP requires that charities account for grant income under the "performance" model, and cannot apply the "accruals" model instead.

Under the "performance" model, grants that do not impose specified future performance-related conditions on the recipient is recognised in income when the grant proceeds are received or receivable and grants that impose specified future performance-related conditions on the recipient is recognised in income only when the performance-related conditions are met.

The charity has no deferred income at either the end of the current year end or at the end of the previous year.

Under the "accruals" model, grants are recognised in income on a systematic basis over the periods in which the entity recognises the related costs for which the grant is intended to compensate. If grant income had been accounted for under the "accruals" model, then the charity would have at the year end deferred income approximately equal to the balance of restricted funds.

**Sports Partnership Herefordshire And  
Worcestershire  
Trading as Active Herefordshire & Worcestershire**

**Detailed Statement of Financial Activities  
for the Year Ended 31st March 2025**

	2025 £	2024 £
<b>INCOME AND ENDOWMENTS</b>		
<b>Donations and legacies</b>		
Grants	726,373	760,049
<b>Other trading activities</b>		
Course income	1,920	1,400
Commercial income	<u>475</u>	<u>4,615</u>
	2,395	6,015
<b>Investment income</b>		
Bank interest	4,502	4,696
<b>Charitable activities</b>		
Grants and contract income	<u>35,073</u>	<u>124,562</u>
<b>Total incoming resources</b>	<b>768,343</b>	<b>895,322</b>
<b>EXPENDITURE</b>		
<b>Charitable activities</b>		
Equipment	10,845	8,170
Venue hire	4,818	15,725
Coaching and tutor fees	33,210	50,790
Programme management	84,310	93,388
Courses	2,581	14,216
Hospitality and refreshments	3,350	3,641
Design and printing	935	1,300
Photography and videography	450	310
Branded merchandise	18,284	27,997
Depreciation of sports equipment	709	920
Grants to institutions	<u>2,800</u>	<u>77,930</u>
	162,292	294,387
<b>Support costs</b>		
Wages	426,913	409,499
Social security	17,659	29,142
Pensions	48,713	44,772
Rent	12,804	11,988
Insurance	5,927	4,577
Telephone	2,366	2,415
Postage and office supplies	9,161	4,219
Sundries	7,738	6,551
Subscriptions	18,579	13,586
Training	4,586	8,022
Travel	11,669	6,688
Computer	16,763	7,330
Professional fees	45,393	37,710
Bank charges	296	84
Depreciation of fixtures and fittings	283	247
Depreciation of computer equipment	5,722	4,776
Auditors' remuneration	6,495	4,125
Auditor's fees for other services	<u>15,461</u>	<u>15,835</u>
	656,528	611,566
Total resources expended	<u>818,820</u>	<u>905,953</u>
<b>Net expenditure</b>	<u><b>(50,477)</b></u>	<u><b>(10,631)</b></u>

This page does not form part of the statutory financial statements

**SPORTS PARTNERSHIP HEREFORDSHIRE AND WORCESTERSHIRE**

England & Wales - Charity number 1184297

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# Accounts

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REGISTERED COMPANY NUMBER: 08822764 (England and Wales)  
REGISTERED CHARITY NUMBER: 1184297

**Report of the Trustees and  
Audited Financial Statements for the Year Ended 31st March 2024  
for  
Sports Partnership Herefordshire And  
Worcestershire  
Trading as Active Herefordshire & Worcestershire**

Richards Sandy Audit Services Limited  
(Statutory Auditor)  
Thorneloe House  
25 Barbourne Road  
Worcester  
WR1 1RU

**Sports Partnership Herefordshire And  
Worcestershire  
Trading as Active Herefordshire & Worcestershire**

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for the Year Ended 31st March 2024**

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**Sports Partnership Herefordshire And  
Worcestershire  
Trading as Active Herefordshire & Worcestershire**

**Reference and Administrative Details  
for the Year Ended 31st March 2024**

<b>TRUSTEES</b>	L M Fish A G Gilmour J J O'Toole S M Scriven D J Strutt (Chair) P E Sugg J H W Teal (resigned 6.12.23) R Widdowson (resigned 3.9.24)
<b>COMPANY SECRETARY</b>	S L Brewster
<b>REGISTERED OFFICE</b>	Hines Building University of Worcester Henwick Grove Worcester Worcestershire WR2 6AJ
<b>REGISTERED COMPANY NUMBER</b>	08822764 (England and Wales)
<b>REGISTERED CHARITY NUMBER</b>	1184297
<b>INDEPENDENT AUDITORS</b>	Richards Sandy Audit Services Limited (Statutory Auditor) Thorneloe House 25 Barbourne Road Worcester WR1 1RU
<b>CHIEF EXECUTIVE OFFICER</b>	S L Brewster
<b>BANKERS</b>	Lloyds Bank 4 The Cross Worcester WR1 3PY

**Sports Partnership Herefordshire And  
Worcestershire  
Trading as Active Herefordshire & Worcestershire**

**Report of the Trustees  
for the Year Ended 31st March 2024**

The trustees who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 31st March 2024. The trustees have adopted the provisions of 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).

**OBJECTIVES AND ACTIVITIES**

**Objectives and aims**

The charity's objects are for the public benefit, to promote community participation in healthy recreation, primarily in Herefordshire and Worcestershire, by:

- working with and through local organisations to increase levels of participation in sport and physical activity;
- promoting and providing programmes and services for sport, recreation, physical activity, informal education and other leisure time occupation for healthy recreation; and
- promoting and providing education, training and coaching courses which promote physical health and fitness.

**Significant activities**

The charity works across the eight local authority areas across Herefordshire and Worcestershire. Key Stakeholders include the local authorities, two public health teams, Sport England, the University of Worcester, National Governing Bodies of Sport and the local clubs affiliated to them as well as other key voluntary sector organisations to lead on the delivery and discovery of sport and physical activity across Herefordshire and Worcestershire.

As well as the general promotion of sport and physical activity, the charity also provides:

- **School Games**  
A programme funded by Sport England National Lottery funding, designed to deliver competitive school sport to all young people.
- **Primary PE & School Sport**  
Uses funding from Sport England to support local, eligible schools to spend their PPSP funding effectively.
- **Workforce**  
Provides training and support for volunteering and professional sports coaches.
- **Postural Stability Instruction (PSI)**  
Exercise classes aimed at preventing falls in older people. These activities ended on 31 March 2024.

**Public benefit**

The trustees confirm that they have complied with the duty in Section 4 of Charities Act 2011 to have due regard to the guidance issued by the Charity Commission concerning public benefit.

**Grantmaking**

The charity provides grant funding to local organisations as part of its strategies to promote and deliver sports activities within the local area. Individual grants are of usually low value grants (typically less than £5,000 each) and are awarded based on applications made by local organisations to the charity. Many of these projects are funded out of grants received by the charity specifically to make such grants to local organisations, in line with national policies set by Sport England.

The charity also pays larger grants to institutions where the charity has received funding for a specific project and the grants issued out of that funding were a specific element of the funding application.

**Volunteers**

Whilst the charity does not itself directly benefit from the use of volunteers in undertaking its activities, part of the charity's purpose is to support local sports organisations, many of which are run by or rely on the use of volunteers.

**Sports Partnership Herefordshire And  
Worcestershire  
Trading as Active Herefordshire & Worcestershire**

**Report of the Trustees  
for the Year Ended 31st March 2024**

**ACHIEVEMENT AND PERFORMANCE**

**Charitable activities**

The year saw us progress through year three of our five year funding award with Sport England. We continue to develop and embed our work locally following the national strategy (Uniting the Movement) aspirations. We have made progress in connecting with the broader VCS (Voluntary Community Sector) and developed strong relationship with both Public Health Teams and Integrated Care System. This ensures that whilst we adhere to principle and headlines of Uniting the Movement we reflect local circumstances and priorities. Our work with school continued with a successful calendar of School Games events across the two counties, This Girl Can events (a project focusing on girls and young women), continued support for primary schools in the delivery of their primary school sport premium resources, and welcomed the return of Opening School Facilities. Our Adult work continued to support partners previous funded (in previous years) to embed and sustain their physical activity programmes and develop new opportunities, put real momentum into Our Community Can (a community lottery funded programme) which is in its final year. As a partnership we have embraced to Code of Good Governance and have reviewed the criteria to ensure that we remain compliant and work with Sport England and others to ensure that this is an on-going exercise.

**Fundraising activities**

The charity does not solicit members of the public for donations or engage in any other trading activity that does not directly relate to the charitable purpose of the charity.

**FINANCIAL REVIEW**

**Financial position**

At the year end the charity had reserves as follows:

	<b>2024</b>	2023
	£	£
General unrestricted funds	<b>233,705</b>	224,581
Designated reserve funds	<b>400,000</b>	400,000
Restricted funds	<b>332,603</b>	352,358
	<hr/>	<hr/>
Total reserves	<b>966,308</b>	976,939
	<hr/> <hr/>	<hr/> <hr/>

Further information regarding the designated reserve funds and the restricted funds can be found in note 19.

The normal activities of the charity were disrupted by the coronavirus outbreak in the previous year and with the charity focussing on projects relating to the coronavirus outbreak in both the current and previous years, the charity has accumulated unspent restricted funding on its primary Sports England funded activities.

**Principal funding sources**

The charity is currently dependent on Sport England funding to fulfil its objects as a charity and its objectives as an organisation. Sport England funding accounted for 75% (2023 - 86%) of the charity's total income.

**Sports Partnership Herefordshire And  
Worcestershire  
Trading as Active Herefordshire & Worcestershire**

**Report of the Trustees  
for the Year Ended 31st March 2024**

**FINANCIAL REVIEW**

**Reserves policy**

The charity's primary funding is in the form of a single annual restricted fund grant from Sports England, which the charity aims to fully spend in the year of receipt.

All other restricted funds relating to specific projects are planned to be fully expensed over the period of the project to which they relate.

See note 19 for further details of individual restricted funds.

The charity has the following designated funds:

- **Operational Reserve**

The trustees have agreed to put reserves to one side so that if significant funding is lost, time is allocated to seek alternatives. If alternative sources of funding are not secured and the charity had to be wound down this can be managed and any commitments honoured. This includes salaries, commitments to stakeholders and other obligations to ongoing programmes. The level of this reserve is set at £250,000 (2023 - £250,000), based on approx. 6 month's budgeted expenditure (excluding some activities funded by fund providers other than Sport England).

- **Redundancy Fund**

Redundancy costs not an eligible cost for any of the grants / contract that the charity currently run. In order to ensure that, in the event that the charity needs to cease operations, redundancies are fully funded, the charity has set aside an additional amount of £50,000 (2023 - £50,000).

- **Pension Fund**

When the charity was created a number of staff were TUPEd across from Worcester City Council. As part of the TUPE transfer, the charity became a member of the Worcestershire Local Government Pension Scheme (a defined benefit scheme). At the point of transfer Worcester City Council absorbed the pension deficits relating to these staff, on the understanding that all future liabilities were the responsibility of the charity. The charity has set an amount aside in case in future years there are significant unfavourable actuarial movements for which the charity will be expected to contribute additional top up contributions over and above contributions paid in the past. The amount set aside for this purpose is £100,000 (2023 - £100,000).

In addition, Sport England annual funding is usually received several months after the start of the period to which it relates, so the charity is required to hold cash reserves to fund all relating expenditure to be allocated against this income prior to the receipt of this funding.

At the year end the charity had general unrestricted reserves of £233,705 (2023 - £224,581). Excluding the book value of tangible fixed assets held within general unrestricted funds at the year end of £11,136 (2023 - £13,281), the charity has free reserves of £222,569 (2023 - £211,300). The trustees of the charity plan to use these funds as follows:

- With our medium-term financial planning subject to / dependent on various grants from Sport England it is prudent to diversify the source from which grants / contract originate. With some grants dependent on performance a level of contingency is required to manage cash flow and unexpected events. £150,000 is allocated for this purpose.
- The remaining fund are to be designated for projects as yet not defined. These will be subject to board approval on a project by project case.

**Going concern**

The charity's primary funding agreement with Sports England is expected to continue for the foreseeable future, with the current primary funding agreement running until 31st March 2027.

The charity is considered to have sufficient reserves to continue operating. There are no currently known issues that may cause the charity to cease operating within the foreseeable future.

**Sports Partnership Herefordshire And  
Worcestershire  
Trading as Active Herefordshire & Worcestershire**

**Report of the Trustees  
for the Year Ended 31st March 2024**

**FINANCIAL REVIEW**

**Principal risks and uncertainties**

The principal risk to the charity is the withdrawal of funding from Sport England. In order to mitigate this, the charity holds specific designated funds to cover the operating of the charity over a short period, during which the charity could search for alternative funding, or if this was unsuccessful make staff redundancies.

The charity also holds reserves in case it is required to make additional contributions to the LGPS that it belongs.

The trustees have a duty to identify and review the risks to which the charity is exposed and to ensure appropriate controls are in place to provide reasonable assurance against fraud and error.

**FUTURE PLANS**

As we look forward to the next year of a system partner funding we seek to increase the awareness of the growing evidence base of the benefits sport and physical activity being built into everyday lives and influence local policy makers and delivery partners. We aim to use data (through Active Lives data) an intelligence (local evaluation of projects and programmes) to do this developing the conversation into tangible action. As the Integrated Care System evolves we are adding weight to the preventative messaging and continue to play a role in the development of the Voluntary and Community Sector (VCS) as trusted delivery partners. As always there are changes in personnel across the 'system' so we seek to establish and maintain good working relationship across the two counties. We continue to expand our training offer to include more than the traditional safeguarding and first aid course and developed funding workshops, mental health first aid and others to reflect need and demand locally. We seek to expand this offer in the coming year and will endeavour to reach a broader audience. We intend to continue to build on the good work of previous years in continuing School games, our support for Primary School Sport Premium and This Girls Can and look to further develop opportunities through Opening Up school Facilities (OSF). Through some additional funding via Sport England we have employed a Sport Welfare Officer who's objective is to raise awareness and offer support with NGBs and local organisation around the importance of safeguarding and providing safe environments for people to be active.

**STRUCTURE, GOVERNANCE AND MANAGEMENT**

**Governing document**

The charitable company is controlled by its governing document, its Articles of Association, and constitutes a limited company registered in England and Wales, limited by guarantee, as defined by Companies Act 2006.

**Recruitment and appointment of new trustees**

New trustees are recruited by the existing trustees via 'open' process, focused on addressing gaps identified via the skill matrix or replacing a trustee who has reached the end of their term of office. No individual may be appointed as a trustee until they have provided the charity a declaration of good character.

The charity has a plan to recruit more trustees from under-represented groups.

The Articles of Association require that the number of trustees be between three and twelve.

**Organisational structure**

The trustees delegate day-to-day management of the charity to the chief executive officer.

The trustees meet regularly in order to establish a clear vision and strategic direction for the charity and to monitor and evaluate performance against vision and strategic direction, including holding the chief executive officer accountable for the achievement of the charity's strategic objectives and goals.

**Induction and training of new trustees**

Trustees have a responsibility to learn about their roles, to keep abreast of current developments in the sector and to keep their skills up-to-date.

There is a documented Induction process including one-on-one meetings with the chief executive officer and the provision of essential reading/documentation.

All governance documents will be made available to any new trustees and support provided to engage them in current partnership working. This will include a meeting with the chair of the trustees and the chief executive officer.

The Partnership will support trustee development within available resources.

**Sports Partnership Herefordshire And  
Worcestershire  
Trading as Active Herefordshire & Worcestershire**

**Report of the Trustees  
for the Year Ended 31st March 2024**

**STRUCTURE, GOVERNANCE AND MANAGEMENT**

**Key management remuneration**

The trustees review annually the level of wages paid to the chief executive officer.

The chief executive officer pays into the LGPS and the charity is required to make employer contributions in line with the rules set by the LGPS.

**Wider network**

We are part of a network of Active Partnerships across England. We work with the eight local authorities, the two public health teams, Sport England, the University of Worcester, National Governing Bodies of Sports (NGBs) and other key organisations.

**Active Partnerships**

There are 42 Active Partnerships across England who work collaboratively with local partners to create the conditions for an active nation using the power of sport and physical activity to transform lives.

Active Partnerships are strategic organisations that recognise activity levels are affected by a complex system of influences and no single organisation or programme create sustainable change at scale. So by adopting a collaborative whole system approach, Active Partnerships seek to make active lifestyles the social norm for everyone and address the worrying levels of inactivity in society.

They do this by creating an in-depth understanding of the needs of the local community, brokering cross sector partnerships, supporting the development of a welcoming and inclusive workforce, engaging communities and share learning of what works locally.

In particular, Active Partnerships focus their efforts on inactive people and under represented groups who will benefit the most from an active lifestyle.

A unique feature of the Active Partnerships is their independence, working across all sports, activities, providers and audiences, focused on the needs of their local communities.

**Trustee indemnity provisions**

The Articles of Association state that the charity shall indemnify the trustees against any liability incurred by them in their capacity as trustees, to the extent permitted by sections 232 to 234 of Companies Act 2006.

**STATEMENT OF TRUSTEES' RESPONSIBILITIES**

The trustees (who are also the directors of Sports Partnership Herefordshire And Worcestershire for the purposes of company law) are responsible for preparing the Report of the Trustees 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 period. In preparing those financial statements, the trustees are required to

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

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

In so far as the trustees are aware:

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

**Sports Partnership Herefordshire And  
Worcestershire  
Trading as Active Herefordshire & Worcestershire**

**Report of the Trustees  
for the Year Ended 31st March 2024**

This report has been prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small companies.

Approved by order of the board of trustees on .....10/12/2024..... and signed on its behalf by:

*Denise Strutt*

.....  
D J Strutt - Trustee

**Report of the Independent Auditors to the Members of  
Sports Partnership Herefordshire And  
Worcestershire**

**Opinion**

We have audited the financial statements of Sports Partnership Herefordshire And Worcestershire (the 'charitable company') for the year ended 31st March 2024 which comprise the Statement of Financial Activities, the Balance Sheet, the Cash Flow Statement and notes to the financial statements, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards (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 31st March 2024 and of its incoming resources and application of resources, including its income and expenditure, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Companies Act 2006.

**Basis for opinion**

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the Auditors' responsibilities for the audit of the financial statements section of our report. We are independent of the charitable company in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and the provisions available for small entities, in the circumstances set out in note 21 to the financial statements, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

**Conclusions relating to going concern**

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

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

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

**Other information**

The trustees are responsible for the other information. The other information comprises the information included in the Annual Report, other than the financial statements and our Report of the Independent Auditors thereon.

Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether this gives rise to a material misstatement in the financial statements themselves. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact. We have nothing to report in this regard.

**Opinions on other matters prescribed by the Companies Act 2006**

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

- the information given in the Report of the Trustees for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- the Report of the Trustees has been prepared in accordance with applicable legal requirements.

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

In the light of the knowledge and understanding of the charitable company and its environment obtained in the course of the audit, we have not identified material misstatements in the Report of the Trustees.

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

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

## **Report of the Independent Auditors to the Members of Sports Partnership Herefordshire And Worcestershire**

### **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 purposes of company law) are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

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

### **Our responsibilities for the audit of the financial statements**

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue a Report of the Independent Auditors 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.

However, it is the primary responsibility of management, with the oversight of those charged with governance, to ensure that the entity's operations are conducted in accordance with the provisions of laws and regulations and for the prevention and detection of fraud.

In identifying and assessing risks of material misstatement in respect of irregularities, including fraud, we have:

- obtained an understanding of the nature of the industry and sector, including the legal and regulatory framework that the company operates in and how the company is complying with the legal and regulatory framework; and
- inquired of management, and those charged with governance, about their own identification and assessment of the risks of irregularities, including any known actual, suspected or alleged instances of fraud.

As a result of these procedures we consider the most significant laws and regulations that have a direct impact on the financial statements are the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland', the Companies Act 2006 (and related legislation), the Charities Act 2011 (and related legislation) and regulations relating to the employment and payment of staff including, but not limited to, the Employment Rights Act 1996, the National Minimum Wage Act 1998 and the Pensions Act 2008.

We performed audit procedures to detect non-compliances which may have a material impact on the financial statements, which included reviewing the financial statement disclosures and sample testing of monthly payroll records for the calculation of gross wages, payroll taxes and pension costs.

We identified the greatest risk of material impact on the financial statements from irregularities, including fraud, to be the timing of recognition of grant and contract income, and the allocation by management of wage and support costs to individual restricted funds. Our audit procedures to respond to these risks included, testing of a sample of grant and contract income against the terms of the funding agreements and the requirement of the Charities SORP (FRS 102), sample testing on the posting of journals and reviewing accounting estimates for biases.

Because of the inherent limitations of an audit, there is a risk that we will not detect all irregularities, including those leading to a material misstatement in the financial statements or non-compliance with regulation. This risk increases the more that compliance with a law or regulation is removed from the events and transactions reflected in the financial statements, as we will be less likely to become aware of instances of non-compliance. The risk is also greater regarding irregularities occurring due to fraud rather than error, as fraud involves intentional concealment, forgery, collusion, omission or misrepresentation.

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

**Report of the Independent Auditors to the Members of  
Sports Partnership Herefordshire And  
Worcestershire**

**Use of our report**

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



Melissa Jean Godwin ACA ACCA (Senior Statutory Auditor)  
for and on behalf of Richards Sandy Audit Services Limited  
(Statutory Auditor)  
Thorneloe House  
25 Barbourne Road  
Worcester  
WR1 1RU

Date: ...18/12/2024.....

**Sports Partnership Herefordshire And  
Worcestershire  
Trading as Active Herefordshire & Worcestershire**

**Statement of Financial Activities  
(Incorporating an Income and Expenditure Account)  
for the Year Ended 31st March 2024**

				2024	2023
	Notes	Unrestricted funds £	Unrestricted fund discontinued activities £	Restricted funds £	Total funds £
<b>INCOME AND ENDOWMENTS FROM</b>					
Donations and legacies	3	-	-	760,049	810,897
<b>Charitable activities</b>					
Sports delivery and participation	6	-	-	39,232	33,218
Postural stability		-	85,330	-	80,607
Other trading activities	4	6,015	-	-	6,575
Investment income	5	4,696	-	-	759
<b>Total</b>		<b>10,711</b>	<b>85,330</b>	<b>799,281</b>	<b>932,056</b>
<b>EXPENDITURE ON</b>					
<b>Charitable activities</b>					
Sports delivery and participation	7	9,107	-	815,238	904,834
Postural stability		-	81,608	-	71,347
<b>Total</b>		<b>9,107</b>	<b>81,608</b>	<b>815,238</b>	<b>976,181</b>
<b>NET INCOME/(EXPENDITURE)</b>		<b>1,604</b>	<b>3,722</b>	<b>(15,957)</b>	<b>(44,125)</b>
Transfers between funds	19	7,520	(3,722)	(3,798)	-
<b>Net movement in funds</b>		<b>9,124</b>	<b>-</b>	<b>(19,755)</b>	<b>(44,125)</b>
<b>RECONCILIATION OF FUNDS</b>					
Total funds brought forward		624,581	-	352,358	1,021,064
<b>TOTAL FUNDS CARRIED FORWARD</b>		<b>633,705</b>	<b>-</b>	<b>332,603</b>	<b>976,939</b>

**CONTINUING OPERATIONS**

The charity's postural stability contract with Worcestershire County Council came to an end on 31 March 2024.

All other income and expenditure relates to continuing activities.

**Sports Partnership Herefordshire And  
Worcestershire  
Trading as Active Herefordshire & Worcestershire**

**Balance Sheet  
31st March 2024**

	Notes	2024 £	2023 £
<b>FIXED ASSETS</b>			
Tangible assets	15	11,136	13,281
<b>CURRENT ASSETS</b>			
Debtors	16	35,568	92,249
Cash at bank		948,975	957,983
		<u>984,543</u>	<u>1,050,232</u>
<b>CREDITORS</b>			
Amounts falling due within one year	17	(29,371)	(86,574)
<b>NET CURRENT ASSETS</b>		<u>955,172</u>	<u>963,658</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>		<u>966,308</u>	<u>976,939</u>
<b>NET ASSETS</b>		<u>966,308</u>	<u>976,939</u>
<b>FUNDS</b>	19		
Unrestricted funds		633,705	624,581
Restricted funds		332,603	352,358
<b>TOTAL FUNDS</b>		<u>966,308</u>	<u>976,939</u>

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

The financial statements were approved by the Board of Trustees and authorised for issue on ~~1st 12 2024~~ and were signed on its behalf by:

*Dennis Strutt*

D J Strutt - Trustee

**Sports Partnership Herefordshire And  
Worcestershire  
Trading as Active Herefordshire & Worcestershire**

**Cash Flow Statement  
for the Year Ended 31st March 2024**

	Notes	2024 £	2023 £
<b>Cash flows from operating activities</b>			
Cash generated from operations	1	<u>(9,906)</u>	458,448
Net cash (used in)/provided by operating activities		<u>(9,906)</u>	<u>458,448</u>
<b>Cash flows from investing activities</b>			
Purchase of tangible fixed assets		<u>(3,798)</u>	(12,463)
Interest received		4,696	759
Net cash provided by/(used in) investing activities		<u>898</u>	<u>(11,704)</u>
<b>Change in cash and cash equivalents in the reporting period</b>			
<b>Cash and cash equivalents at the beginning of the reporting period</b>		<u>957,983</u>	511,239
<b>Cash and cash equivalents at the end of the reporting period</b>		<u>948,975</u>	<u>957,983</u>

The notes form part of these financial statements

**Sports Partnership Herefordshire And  
Worcestershire  
Trading as Active Herefordshire & Worcestershire**

**Notes to the Cash Flow Statement  
for the Year Ended 31st March 2024**

**1. RECONCILIATION OF NET EXPENDITURE TO NET CASH FLOW FROM OPERATING ACTIVITIES**

	<b>2024</b>	<b>2023</b>
	<b>£</b>	<b>£</b>
<b>Net expenditure for the reporting period (as per the Statement of Financial Activities)</b>	<b>(10,631)</b>	<b>(44,125)</b>
<b>Adjustments for:</b>		
Depreciation charges	5,943	8,100
Interest received	(4,696)	(759)
Decrease in debtors	56,681	445,231
(Decrease)/increase in creditors	(57,203)	50,001
	<hr/>	<hr/>
<b>Net cash (used in)/provided by operations</b>	<b>(9,906)</b>	<b>458,448</b>
	<hr/> <hr/>	<hr/> <hr/>

**2. ANALYSIS OF CHANGES IN NET FUNDS**

	At 1.4.23	Cash flow	At 31.3.24
	£	£	£
<b>Net cash</b>			
Cash at bank	957,983	(9,008)	948,975
	<hr/>	<hr/>	<hr/>
	957,983	(9,008)	948,975
	<hr/>	<hr/>	<hr/>
<b>Total</b>	<b>957,983</b>	<b>(9,008)</b>	<b>948,975</b>
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The notes form part of these financial statements

**Sports Partnership Herefordshire And  
Worcestershire  
Trading as Active Herefordshire & Worcestershire**

**Notes to the Financial Statements  
for the Year Ended 31st March 2024**

**1. ACCOUNTING POLICIES**

**BASIS OF PREPARING THE FINANCIAL STATEMENTS**

The financial statements of the charitable company, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Companies Act 2006, except in regard to the treatment of the LGPS as if it was a defined contribution scheme rather than if it was a defined benefit scheme, which is a departure from the requirement of FRS 102 done on the basis that accounting for the LGPS as a defined benefit scheme is inconsistent with the requirement to give a true and fair view (see the accounting policy for pension costs for more details).

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

The financial statements are presented in sterling which is the functional currency of the charity and rounded to the nearest £1.

**GOING CONCERN**

The trustees assess whether the use of going concern is appropriate i.e. whether there are any material uncertainties related to events or conditions that may cast significant doubt on the ability of the charity to continue as a going concern. The trustees make this assessment in respect of a period of at least one year from the date of authorisation for issue of the financial statements and have concluded that the charity has adequate resources to continue in operational existence for the foreseeable future and there are no material uncertainties about the charity's ability to continue as a going concern, thus they continue to adopt the going concern basis of accounting in preparing the financial statements.

**INCOME**

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

Income from grants and donations is recognised in the period in which the charity is entitled to receipt and the amount can be measured with reasonable certainty. Income from grants is only deferred when the charity has to fulfil conditions not yet met before becoming entitled to it or where the donor has specified that the income is to be expended in a future period.

Income from the provision of courses and other commercial services are recognised on delivery of those services.

Interest income is recognised for all interest-bearing instruments using the effective interest method.

**EXPENDITURE**

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, 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 accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Grants offered subject to conditions which have not been met at the year end date are noted as a commitment but not accrued as expenditure.

**ALLOCATION AND APPORTIONMENT OF COSTS**

All direct costs that can be identified to a specific fund are allocated to that fund.

Wage costs are split between individual funds based on estimated split of time spent on the activities of each fund for each individual staff member.

General support costs are split between funds based on estimated staff hours spent on the activities of each fund.

**Sports Partnership Herefordshire And  
Worcestershire  
Trading as Active Herefordshire & Worcestershire**

**Notes to the Financial Statements - continued  
for the Year Ended 31st March 2024**

**1. ACCOUNTING POLICIES - continued**

**TANGIBLE FIXED ASSETS**

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Sports equipment	- 25% on reducing balance
Fixtures and fittings	- 20% on reducing balance
Computer equipment	- 33% on cost

All fixed assets are initially measured at cost and depreciated as detailed above. Items under £250 are not capitalised.

**TAXATION**

The charity is exempt from corporation tax on its charitable activities.

**FUND ACCOUNTING**

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

**OPERATING LEASES**

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

**PENSION COSTS**

The company operates both a defined contribution pension scheme and participates in a Local Government Pension Scheme.

Contributions payable to the company's defined contribution pension scheme are charged to profit or loss in the period to which they relate.

The Local Government Pension Scheme (LGPS) is a funded multi-employer defined benefit scheme and the assets are held separately from those of the company in separate trustee administered funds. Whilst it would be possible to obtain an actuarial valuation of the charity's share of the LGPS to which the charity belongs, the trustees of the charity believe that to account for the LGPS as a defined benefit scheme, rather than as a defined contribution scheme, would be inconsistent with the requirement to give a true and fair view. This is because the trustees do not consider their annual contributions relating to settling their share of the LGPS's current forecast deficit to be material to the accounts of the charity (based on the information provided within the most recent triennial actuarial valuation of the relevant LGPS) and also due to the very low number of members of the LGPS allocated to the charity compared to the overall number of members of the relevant LGPS, it is considered probable that an actuarial valuation of the charity's share of the deficit would likely be significantly below the level of materiality of the LGPS's own full actuarial valuation and as such the charity would be disproportionately affected by any significant uncertainty in assumptions or errors compared to other scheme employers. In addition, the minority of employees of the charity that belong to the LGPS includes the chief executive officer and accounting for the LGPS as a defined benefit scheme would likely cause adjustments to disclosures concerning the remuneration paid to key management personnel in such a way that is not likely to be accurately determined on an individual employee basis and would likely be less comparable year on year due to changes in actuarial assumptions applied each year. The trustees therefore believe that accounting for their payments to the LGPS as a defined contribution scheme better reflects the actual financial impact to the charity.

Where the charity has entered into an agreement with the LGPS that determines how the charity will fund a deficit, the charity recognises at that point a liability for the contributions payable that arise from the agreement (to the extent that they relate to the deficit) and the resulting expense is recognised within the statement of financial activities.

**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 when the charity becomes party to contractual provisions of the instrument.

**Sports Partnership Herefordshire And  
Worcestershire  
Trading as Active Herefordshire & Worcestershire**

**Notes to the Financial Statements - continued  
for the Year Ended 31st March 2024**

**1. ACCOUNTING POLICIES - continued**

**FINANCIAL INSTRUMENTS**

Financial assets are offset, with the net amounts presented in the accounts where 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 trade and other receivables 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.

**Basic Financial Liabilities**

Basic financial liabilities, including trade and other payables, are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of future receipts, discounted at a market rate of interest. Debt instruments are subsequently carried at amortised cost, using the effective interest rate method.

Trade payables are obligations to pay for goods or services that have been acquired in the ordinary course of the operations from suppliers. Accounts 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 payables are recognised initially at transaction.

**2. CRITICAL ACCOUNTING JUDGEMENTS AND KEY SOURCES OF ESTIMATION UNCERTAINTY**

Estimates and judgements are continually evaluated and are based on historical experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances.

**Critical areas of judgement**

The Local Government Pension Scheme is a funded multi-employer defined benefit scheme and the assets are held separately from those of the company in separate trustee administered funds. There is deemed to be insufficient information available without incurring costs deemed to outweigh the benefit to users of the accounts to apply defined benefit accounting of the Local Government Pension Scheme. The Local Government Pension Scheme is therefore accounted for as if it was a defined contribution plan, with contributions payable to the Local Government Pension Scheme charged to profit or loss in the period to which they relate.

The allocation of staff costs between individual unrestricted and restricted funds is based on the estimated split of staff time for each individual employee of the charity. The allocation of general support costs is between individual unrestricted and restricted funds is directly linked to the assumptions made in allocating staff costs between individual unrestricted and restricted funds.

The charity is in receipt of a multi-year National Lottery grant award. The charity is receiving this in 6 monthly instalments based on annual budgets. These budgets were initially agreed with the National Lottery when the grant was first awarded, but were later amended due to the relating project being suspended last year as a result of Covid-19, during which the the National Lottery suspended making grant payments to the charity. Grant income due under this grant award to be received in future years has not been accrued for on the basis that the charity may not be entitled to spend part or all of that income in advance of its budgeted years without the further prior approval of the National Lottery. At the year end expected future income under this award of £43,248 (2023 - £129,747) relating to a further 6 months (2023 - 18 months) of project activity.

**Sports Partnership Herefordshire And  
Worcestershire  
Trading as Active Herefordshire & Worcestershire**

**Notes to the Financial Statements - continued  
for the Year Ended 31st March 2024**

**3. DONATIONS AND LEGACIES**

	<b>2024</b>	<b>2023</b>
	<b>£</b>	<b>£</b>
Grants	<b>760,049</b>	810,897

Grants received, included in the above, are as follows:

	<b>2024</b>	<b>2023</b>
	<b>£</b>	<b>£</b>
Sport England	<b>673,050</b>	801,993
The National Lottery Community Fund	<b>86,499</b>	-
Ignite CIC	-	6,904
Education and Skills Funding Agency	-	2,000
Other grants	<b>500</b>	-
	<b>760,049</b>	810,897

**4. OTHER TRADING ACTIVITIES**

	<b>2024</b>	<b>2023</b>
	<b>£</b>	<b>£</b>
Course income	<b>1,400</b>	1,340
PSI takings	-	4,935
Commercial income	<b>4,615</b>	300
	<b>6,015</b>	6,575

**5. INVESTMENT INCOME**

	<b>2024</b>	<b>2023</b>
	<b>£</b>	<b>£</b>
Bank interest	<b>4,696</b>	759

**6. INCOME FROM CHARITABLE ACTIVITIES**

	<b>2024</b>	<b>2023</b>
	<b>£</b>	<b>£</b>
Grants and contract income	<b>39,232</b>	33,218
Grants and contract income	<b>85,330</b>	80,607
	<b>124,562</b>	113,825

Grants received, included in the above, are as follows:

	<b>2024</b>	<b>2023</b>
	<b>£</b>	<b>£</b>
Worcestershire County Council	<b>85,330</b>	80,607
Black Country Consortium Limited	<b>10,000</b>	15,000
Active Partnerships	<b>21,030</b>	13,218
WMVS Children in Care Foundation	<b>8,202</b>	5,000
	<b>124,562</b>	113,825

**Sports Partnership Herefordshire And  
Worcestershire  
Trading as Active Herefordshire & Worcestershire**

**Notes to the Financial Statements - continued  
for the Year Ended 31st March 2024**

**7. CHARITABLE ACTIVITIES COSTS**

	Direct Costs (see note 8) £	Grant funding of activities (see note 9) £	Support costs (see note 10) £	Totals £
Sports delivery and participation	<b>170,202</b>	<b>77,930</b>	<b>576,213</b>	<b>824,345</b>
Postural stability	<b>46,255</b>	-	<b>35,353</b>	<b>81,608</b>
	<u><b>216,457</b></u>	<u><b>77,930</b></u>	<u><b>611,566</b></u>	<u><b>905,953</b></u>

**8. DIRECT COSTS OF CHARITABLE ACTIVITIES**

	2024 £	2023 £
Equipment	<b>8,170</b>	4,214
Venue hire	<b>15,725</b>	15,059
Coaching and tutor fees	<b>50,790</b>	20,546
Programme management	<b>93,388</b>	90,393
Courses	<b>14,216</b>	1,712
Hospitality and refreshments	<b>3,641</b>	3,455
Design and printing	<b>1,300</b>	733
Photography and videography	<b>310</b>	8,336
Branded merchandise	<b>27,997</b>	22,168
Depreciation	<b>920</b>	1,346
	<u><b>216,457</b></u>	<u>167,962</u>

**9. GRANTS PAYABLE**

	2024 £	2023 £
Sports delivery and participation	<b>77,930</b>	289,407

The total grants paid to institutions during the year was as follows:

	2024 £	2023 £
Active Always Community Wellbeing CIC	-	7,190
All Active Academy CIC	-	4,950
Bromsgrove Gymnastics Club	-	11,886
Open Trail	<b>3,000</b>	11,810
Press Red Limited	<b>5,130</b>	5,387
Redditch Community Boxing and Mentoring Limited	-	7,874
The Redditch Self Defence Association	-	15,028
Redgate Sports - Community Interest Company	<b>2,500</b>	12,500
Saint Mary's RC High School	-	250
Sandycroft Centre	-	12,305
Stride Active	<b>3,000</b>	26,454
Turning Point	-	5,300
University of Worcester	<b>4,488</b>	2,400
Worcester Community Trust	-	7,500
Worcester Warriors Community Foundation	-	10,105
Worcestershire Cricket Board Limited	-	7,076
Worcestershire Disability Football Club	-	8,607
Sundry small grants (less than £5,000 each)	<b>59,812</b>	132,785
	<u><b>77,930</b></u>	<u>289,407</u>

**Sports Partnership Herefordshire And  
Worcestershire  
Trading as Active Herefordshire & Worcestershire**

**Notes to the Financial Statements - continued  
for the Year Ended 31st March 2024**

**10. SUPPORT COSTS**

	Management £	Governance costs £	Totals £
Sports delivery and participation	556,253	19,960	576,213
Postural stability	35,353	-	35,353
	<u>591,606</u>	<u>19,960</u>	<u>611,566</u>

Support costs, included in the above, are as follows:

			2024	2023
	Sports delivery and participation £	Postural stability £	Total activities £	Total activities £
Wages	374,879	34,620	409,499	334,193
Social security	29,142	-	29,142	29,226
Pensions	44,772	-	44,772	37,768
Rent	11,988	-	11,988	12,235
Insurance	4,577	-	4,577	4,465
Telephone	2,415	-	2,415	2,274
Postage and office supplies	3,502	717	4,219	2,586
Advertising and marketing	-	-	-	774
Sundries	6,535	16	6,551	15,193
Subscriptions	13,586	-	13,586	9,905
Training	8,022	-	8,022	2,603
Travel	6,688	-	6,688	6,824
Computer	7,330	-	7,330	10,509
Professional fees	37,710	-	37,710	34,727
Bank charges	84	-	84	100
Depreciation	5,023	-	5,023	6,754
Auditors' remuneration	4,125	-	4,125	3,885
Auditor's fees for other services	15,835	-	15,835	4,791
	<u>576,213</u>	<u>35,353</u>	<u>611,566</u>	<u>518,812</u>

**11. NET INCOME/(EXPENDITURE)**

Net income/(expenditure) is stated after charging/(crediting):

	2024 £	2023 £
Auditors' remuneration	4,125	3,885
Auditor's fees for other services	15,835	4,791
Depreciation - owned assets	5,943	8,100
Other operating leases	<u>11,988</u>	<u>12,235</u>

**Sports Partnership Herefordshire And  
Worcestershire  
Trading as Active Herefordshire & Worcestershire**

**Notes to the Financial Statements - continued  
for the Year Ended 31st March 2024**

**12. TRUSTEES' REMUNERATION AND BENEFITS**

There were no trustees' remuneration or other benefits for the year ended 31st March 2024 nor for the year ended 31st March 2023.

**TRUSTEES' EXPENSES**

There were no trustees' expenses paid for the year ended 31st March 2024 nor for the year ended 31st March 2023.

**13. STAFF COSTS**

	<b>2024</b>	<b>2023</b>
	<b>£</b>	<b>£</b>
Wages and salaries	<b>409,499</b>	334,193
Social security costs	<b>29,142</b>	29,226
Other pension costs	<b>44,772</b>	37,768
	<u><b>483,413</b></u>	<u>401,187</u>

The average monthly number of employees during the year was as follows:

	<b>2024</b>	<b>2023</b>
Average number of employees	<b>16</b>	14
	<u>16</u>	<u>14</u>

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

	<b>2024</b>	<b>2023</b>
£60,001 - £70,000	<b>1</b>	-
	<u>1</u>	<u>-</u>

Total remuneration (including employer pension and employer N.I. costs) paid to key management personnel totalled £80,638 (2023 - £76,689).

**Sports Partnership Herefordshire And  
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Trading as Active Herefordshire & Worcestershire**

**Notes to the Financial Statements - continued  
for the Year Ended 31st March 2024**

**14. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES**

	Unrestricted funds £	Unrestricted fund discontinued activities £	Restricted funds £	Total funds £
<b>INCOME AND ENDOWMENTS FROM</b>				
Donations and legacies	-	-	810,897	810,897
<b>Charitable activities</b>				
Sports delivery and participation	-	-	33,218	33,218
Postural stability	-	80,607	-	80,607
Other trading activities	1,640	4,935	-	6,575
Investment income	759	-	-	759
<b>Total</b>	<u>2,399</u>	<u>85,542</u>	<u>844,115</u>	<u>932,056</u>
<b>EXPENDITURE ON</b>				
<b>Charitable activities</b>				
Sports delivery and participation	7,234	-	897,600	904,834
Postural stability	-	71,347	-	71,347
<b>Total</b>	<u>7,234</u>	<u>71,347</u>	<u>897,600</u>	<u>976,181</u>
<b>NET INCOME/(EXPENDITURE)</b>				
	(4,835)	14,195	(53,485)	(44,125)
<b>Transfers between funds</b>	25,673	(14,195)	(11,478)	-
<b>Net movement in funds</b>	20,838	-	(64,963)	(44,125)
<b>RECONCILIATION OF FUNDS</b>				
Total funds brought forward	603,743	-	417,321	1,021,064
<b>TOTAL FUNDS CARRIED FORWARD</b>	<u><u>624,581</u></u>	<u><u>-</u></u>	<u><u>352,358</u></u>	<u><u>976,939</u></u>

**15. TANGIBLE FIXED ASSETS**

	Sports equipment £	Fixtures and fittings £	Computer equipment £	Totals £
<b>COST</b>				
At 1st April 2023	16,368	2,716	24,562	43,646
Additions	-	-	3,798	3,798
Disposals	-	-	(4,338)	(4,338)
At 31st March 2024	<u>16,368</u>	<u>2,716</u>	<u>24,022</u>	<u>43,106</u>
<b>DEPRECIATION</b>				
At 1st April 2023	12,329	1,389	16,647	30,365
Charge for year	919	248	4,776	5,943
Eliminated on disposal	-	-	(4,338)	(4,338)
At 31st March 2024	<u>13,248</u>	<u>1,637</u>	<u>17,085</u>	<u>31,970</u>
<b>NET BOOK VALUE</b>				
At 31st March 2024	<u><u>3,120</u></u>	<u><u>1,079</u></u>	<u><u>6,937</u></u>	<u><u>11,136</u></u>
At 31st March 2023	<u><u>4,039</u></u>	<u><u>1,327</u></u>	<u><u>7,915</u></u>	<u><u>13,281</u></u>

**Sports Partnership Herefordshire And  
Worcestershire  
Trading as Active Herefordshire & Worcestershire**

**Notes to the Financial Statements - continued  
for the Year Ended 31st March 2024**

**16. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	<b>2024</b>	<b>2023</b>
	<b>£</b>	<b>£</b>
Trade debtors	<b>6,515</b>	13,334
Accrued income	<b>2,800</b>	70,121
Prepayments	<b>26,253</b>	8,794
	<b><u>35,568</u></b>	<b><u>92,249</u></b>

**17. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	<b>2024</b>	<b>2023</b>
	<b>£</b>	<b>£</b>
Trade creditors	<b>11,887</b>	54,606
Accrued expenses	<b>17,484</b>	31,968
	<b><u>29,371</u></b>	<b><u>86,574</u></b>

**18. ANALYSIS OF NET ASSETS BETWEEN FUNDS**

	<b>Restricted funds</b>	<b>Designated funds</b>	<b>General unrestricted funds</b>	<b>Total funds</b>
	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
Tangible fixed assets	-	-	11,136	<b>11,136</b>
Debtors	35,520	-	48	<b>35,568</b>
Cash at bank	323,429	400,000	225,546	<b>948,975</b>
Creditors - due within 1 year	(26,346)	-	(3,025)	<b>(29,371)</b>
	<b><u>332,603</u></b>	<b><u>400,000</u></b>	<b><u>233,705</u></b>	<b><u>966,308</u></b>

**Sports Partnership Herefordshire And  
Worcestershire  
Trading as Active Herefordshire & Worcestershire**

**Notes to the Financial Statements - continued  
for the Year Ended 31st March 2024**

**19. MOVEMENT IN FUNDS**

	At 1.4.23 £	Net movement in funds £	Transfers between funds £	At 31.3.24 £
<b>Unrestricted funds</b>				
General unrestricted fund	224,581	1,604	7,520	233,705
Discontinued unrestricted activities	-	3,722	(3,722)	-
Designated fund	250,000	-	-	250,000
Redundancy fund	50,000	-	-	50,000
Pension fund	100,000	-	-	100,000
	<u>624,581</u>	<u>5,326</u>	<u>3,798</u>	<u>633,705</u>
<b>Restricted funds</b>				
Primary Role	212,605	54,652	(2,192)	265,065
Children and Young People - Dept. for Education	5,365	-	-	5,365
Sports Welfare Officers	-	19,248	(1,606)	17,642
Commonwealth Legacy School Games	495	(495)	-	-
Tackling Inequalities Fund - Sport England	37,926	(37,926)	-	-
Tackling Inequalities Fund - Worcestershire County Council	6,940	(6,940)	-	-
Tackling Inequalities Fund - Herefordshire Council	8,500	(8,500)	-	-
Grass Roots	3,000	(3,000)	-	-
My Age Can	8,306	(8,306)	-	-
Active Communities	39,397	(3,522)	-	35,875
Other Youth Development	22,920	(21,168)	-	1,752
Ignite CIC	6,904	-	-	6,904
	<u>352,358</u>	<u>(15,957)</u>	<u>(3,798)</u>	<u>332,603</u>
<b>TOTAL FUNDS</b>	<u><u>976,939</u></u>	<u><u>(10,631)</u></u>	<u><u>-</u></u>	<u><u>966,308</u></u>

**Sports Partnership Herefordshire And  
Worcestershire  
Trading as Active Herefordshire & Worcestershire**

**Notes to the Financial Statements - continued  
for the Year Ended 31st March 2024**

**19. MOVEMENT IN FUNDS - continued**

Net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General unrestricted fund	10,711	(9,107)	1,604
Discontinued unrestricted activities	85,330	(81,608)	3,722
	<u>96,041</u>	<u>(90,715)</u>	<u>5,326</u>
<b>Restricted funds</b>			
Primary Role	602,250	(547,598)	54,652
Sports Welfare Officers	27,300	(8,052)	19,248
Commonwealth Legacy School Games	-	(495)	(495)
Tackling Inequalities Fund - Sport England	44,000	(81,926)	(37,926)
Tackling Inequalities Fund - Worcestershire County Council	-	(6,940)	(6,940)
Tackling Inequalities Fund - Herefordshire Council	-	(8,500)	(8,500)
Grass Roots	-	(3,000)	(3,000)
My Age Can	-	(8,306)	(8,306)
Active Communities	86,499	(90,021)	(3,522)
Other Youth Development	18,202	(39,370)	(21,168)
Opening School Facilities Programme fund	21,030	(21,030)	-
	<u>799,281</u>	<u>(815,238)</u>	<u>(15,957)</u>
<b>TOTAL FUNDS</b>	<u><u>895,322</u></u>	<u><u>(905,953)</u></u>	<u><u>(10,631)</u></u>

**Sports Partnership Herefordshire And  
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Trading as Active Herefordshire & Worcestershire**

**Notes to the Financial Statements - continued  
for the Year Ended 31st March 2024**

**19. MOVEMENT IN FUNDS - continued**

**Comparatives for movement in funds**

	At 1.4.22 £	Net movement in funds £	Transfers between funds £	At 31.3.23 £
<b>Unrestricted funds</b>				
General unrestricted fund	203,743	(4,835)	25,673	224,581
Discontinued unrestricted activities	-	14,195	(14,195)	-
Designated fund	250,000	-	-	250,000
Redundancy fund	50,000	-	-	50,000
Pension fund	100,000	-	-	100,000
	<u>603,743</u>	<u>9,360</u>	<u>11,478</u>	<u>624,581</u>
<b>Restricted funds</b>				
Primary Role	12,650	211,433	(11,478)	212,605
Children and Young People - Sport England	73,348	(73,348)	-	-
Children and Young People - Dept. for Education	5,365	-	-	5,365
Satellite Clubs	23,033	(23,033)	-	-
Workforce	12,802	(12,802)	-	-
Commonwealth Legacy School Games	11,445	(10,950)	-	495
Tackling Inequalities Fund - Sport England	13,388	24,538	-	37,926
Tackling Inequalities Fund - Worcestershire County Council	45,862	(38,922)	-	6,940
Tackling Inequalities Fund - Herefordshire Council	69,744	(61,244)	-	8,500
Grass Roots	30,000	(27,000)	-	3,000
My Age Can	43,606	(35,300)	-	8,306
Active Communities	68,415	(29,018)	-	39,397
Other Youth Development	6,720	16,200	-	22,920
Macmillan	943	(943)	-	-
Ignite CIC	-	6,904	-	6,904
	<u>417,321</u>	<u>(53,485)</u>	<u>(11,478)</u>	<u>352,358</u>
<b>TOTAL FUNDS</b>	<u><u>1,021,064</u></u>	<u><u>(44,125)</u></u>	<u><u>-</u></u>	<u><u>976,939</u></u>

**Sports Partnership Herefordshire And  
Worcestershire  
Trading as Active Herefordshire & Worcestershire**

**Notes to the Financial Statements - continued  
for the Year Ended 31st March 2024**

**19. MOVEMENT IN FUNDS - continued**

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General unrestricted fund	2,399	(7,234)	(4,835)
Discontinued unrestricted activities	85,542	(71,347)	14,195
	<u>87,941</u>	<u>(78,581)</u>	<u>9,360</u>
<b>Restricted funds</b>			
Primary Role	601,751	(390,318)	211,433
Children and Young People - Sport England	-	(73,348)	(73,348)
Satellite Clubs	-	(23,033)	(23,033)
Workforce	-	(12,802)	(12,802)
Commonwealth Legacy School Games	60,000	(70,950)	(10,950)
Tackling Inequalities Fund - Sport England	140,242	(115,704)	24,538
Tackling Inequalities Fund - Worcestershire County Council	-	(38,922)	(38,922)
Tackling Inequalities Fund - Herefordshire Council	-	(61,244)	(61,244)
Grass Roots	-	(27,000)	(27,000)
My Age Can	-	(35,300)	(35,300)
Active Communities	-	(29,018)	(29,018)
Other Youth Development	20,000	(3,800)	16,200
Macmillan	-	(943)	(943)
Apprenticeship fund	2,000	(2,000)	-
Ignite CIC	6,904	-	6,904
Opening School Facilities Programme fund	13,218	(13,218)	-
	<u>844,115</u>	<u>(897,600)</u>	<u>(53,485)</u>
<b>TOTAL FUNDS</b>	<u>932,056</u>	<u>(976,181)</u>	<u>(44,125)</u>

**PURPOSE OF DESIGNATED FUNDS**

**Operational reserve fund**

The trustees have put reserves to one side so that if significant funding is lost, time is allocated to seek alternatives. If alternative sources of funding are not secured and the charity had to be wound down this can be managed and any commitments honoured.

This designated fund is not expected to be expended within the foreseeable future.

**Redundancy fund**

Redundancy costs are not an eligible cost for any of the grants or contracts that the charity currently receives. The charity has set aside a redundancy reserve in case that the charity's funding agreements with its primary funding provider Sport England end or is significantly reduced, as that would necessitate the charity to make some or all of its staff redundant.

Whilst the activities of Sport England are subject to government policy and are therefore subject to changes in government, there is currently no indication that Sport England will cease funding the charity within the foreseeable future. The remaining balance in this designated fund is therefore not expected to be expended within the foreseeable future.

**Pension fund**

The charity has both current and past employees who are members of a Local Government Pension Scheme (LGPS). The trustees have set aside a pension reserve in case the charity is called upon to pay additional lump sum pension contributions to cover their share of any actuarial deficits in the LGPS, including those created in future periods following significant changes in actuarial projections.

**Sports Partnership Herefordshire And  
Worcestershire  
Trading as Active Herefordshire & Worcestershire**

**Notes to the Financial Statements - continued  
for the Year Ended 31st March 2024**

**19. MOVEMENT IN FUNDS - continued**

Based on Worcestershire Pension Fund's triennial actuarial valuation results as at 31 March 2022 the charity's share of the scheme is forecast to be in surplus as at that date.

However there is an additional complication in that the staff who are members of this pension scheme (both current and past) were originally employed by Worcester City Council who were transferred to the charity under TUPE Regulations when the charity was first set up. Whilst Worcester City Council is responsible for the share of the Worcestershire Pension Fund relating to the employment of these staff up to the date that their employment was transferred to the charity, there is the possibility that the charity may be called upon to make additional contributions to the Worcestershire Pension Fund to cover Worcester City Council's share of these pension obligations.

**PURPOSE OF RESTRICTED FUNDS**

**System Partner fund**

Sport England funding received for the purpose of creating a healthier Herefordshire & Worcestershire by harnessing the power of physical activity, focussing on those populations that are the least engaged and would most benefit from regular opportunities.

From April 2022 Sport England now issues a single combined grant which incorporates funding previously received separately as Children and Young People and Workforce funding.

**Children and Young People fund**

Sport England funding received for the purpose of having a strong understanding of young people (people and place), and work with local structures to develop and deliver positive experiences for young people (over 5) in order to increase the number of children and young people who have a positive attitude towards sport and physical activity. This includes continuing to deliver School Games Festivals, Active Lives Children and Young People Survey and Volunteer Leaders & Coaches Programme.

From April 2022 this fund has been incorporated into the System Partner funding.

**Children and Young People (DfE) fund**

Additional funding received from Dept. for Education relating to the Children and Young People (SE) fund.

**Sports Welfare Officers**

Sport England funding received for the purpose of creating a professional, national network of Sport Welfare Officers in England who will promote good practice and safe sport on a local level.

**Satellite Clubs fund**

Sport England funding originally received to establish new and regular opportunities for inactive people aged 14-19 to participate in sport or physical activity.

Since then Sport England has expanded the purpose for which the remaining unspent funding can be used for to include any costs that can otherwise be allocated to the Children and Young People fund.

From September 2020 this fund has been replaced by the Children and Young People fund (which in turn was replaced by the System Partner funding from April 2022).

**Opening Schools Facilities**

Sport England funding received for the purpose of helping schools open their facilities to the public once the coronavirus (Covid-19) pandemic is over.

**Commonwealth Legacy School Games**

Sport England funding received for the purpose of using the Birmingham 2022 Commonwealth Games as a catalyst to help get more people active.

**Workforce fund**

Funding used in helping to recruit, develop and deploy a quality and diverse workforce through the charity's work with sport and non-sport partners and sectors.

From April 2022 this fund has been incorporated into the System Partner funding.

**Tackling Inequalities Fund**

Funding received to help the sport and physical activity sector through the coronavirus (Covid-19) crisis.

**Sports Partnership Herefordshire And  
Worcestershire  
Trading as Active Herefordshire & Worcestershire**

**Notes to the Financial Statements - continued  
for the Year Ended 31st March 2024**

**19. MOVEMENT IN FUNDS - continued**

**Grass Roots**

Herefordshire Council funding received to be used to assist non-government affiliated sports clubs from recommencing activities following Covid.

**My Age Can**

Herefordshire Council funding received to be used both increase rural led walks across Herefordshire and deliver 12 weeks of PA taster opportunities within communities and workplaces, focussing on activities, such as, but not limited to walking sports, thai chi, Nordic walking, chair based exercises, gentler activity.

**Active Communities fund**

Funding to encourage participation in local rural areas and obtain support from local community leaders to help to sustain projects in the long term.

**Other Youth Development fund**

Funding to deliver a programme of diversionary activities for at risk youth.

**Macmillan fund**

Funding for the Move-More Coordinator - to engage with patients whose lives have been affected by cancer and help them to become more active.

**Apprenticeship fund**

Funding received from ESFA to assist with employing an apprentice member of staff.

**Ignite CIC fund**

Funding received to support community development in Herefordshire.

**Opening School Facilities Programme fund**

Dept. for Education funding received to use school's sports facilities outside of the school's regular day, after school, and during weekends or holidays.

**TRANSFERS BETWEEN FUNDS**

During the year tangible fixed asset additions totalling £3,798 paid out of restricted funds were transferred to general funds on purchase.

**20. RELATED PARTY DISCLOSURES**

The spouse of one of the trustees was paid a total of £854 (2023 - £1,200) in regards to photography services.

**21. FRC ETHICAL STANDARD - PROVISIONS AVAILABLE FOR SMALL ENTITIES**

In common with many other businesses of our size and nature we use our auditors to prepare and submit returns to the tax authorities and assist with the preparation of the financial statements.

**Sports Partnership Herefordshire And  
Worcestershire  
Trading as Active Herefordshire & Worcestershire**

**Notes to the Financial Statements - continued  
for the Year Ended 31st March 2024**

**21. FRC ETHICAL STANDARD - PROVISIONS AVAILABLE FOR SMALL ENTITIES - continued**

**22. PENSION COMMITMENTS**

The charity's employees belong to two principal pension schemes, being the Local Government Pension Scheme (LGPS), which is managed by Worcestershire Pension Fund, for the staff who were employed by the charity when it was first incorporated and had their transferred to the charity under TUPE Regulations, and a defined contribution scheme for all other staff.

The LGPS is a funded defined benefit pension scheme, with the assets held in separate trustee-administered funds. The agreed contribution rates for employers is 22.5% for the next 3 years. Employees pay contributions at variable rates depending on their level of gross wages received each month. In addition, based on Worcestershire Pension Fund's triennial actuarial valuation results as at 31 March 2022, the charity's share of the scheme is forecast to be in surplus and the charity is expected to receive a total of £8,800 back in the form of reduced employer contribution payable to the pension fund between 2024 and 2026.

Employer pension costs for the year were as follows:

	<b>2024</b>	<b>2023</b>
	£	£
Multi-employee defined benefit schemes	<b>13,784</b>	15,251
Defined contribution schemes	<b>30,988</b>	22,518
	<b>44,772</b>	37,769
	<b>44,772</b>	37,769

At the year end the charity had no outstanding pension creditors (2023 - no pension creditors).

**23. INCOME RECEIVED FROM PUBLIC INVESTORS**

	Sports England £	Worcester -shire County Council £	Hereford -shire Council £	Other Public Sector £	Other Income £	<b>Total £</b>
<b>Income</b>						
Grant income	673,050	85,330	-	117,529	8,702	<b>884,611</b>
Trading income	-	-	-	-	6,015	<b>6,015</b>
Bank interest	-	-	-	-	4,696	<b>4,696</b>
	673,050	85,330	-	117,529	22,809	<b>895,322</b>
<b>Expenditure</b>						
Programme management	68,720	2,128	-	22,540	-	<b>93,388</b>
Other direct delivery costs	64,245	44,127	702	12,575	1,420	<b>123,069</b>
Grants issued	71,748	-	5,927	255	-	<b>77,930</b>
Staff costs	318,061	41,560	10,004	97,422	16,366	<b>483,413</b>
General overheads	114,797	733	3,173	4,427	5,023	<b>128,153</b>
	637,571	88,548	19,806	137,219	22,809	<b>905,953</b>
<b>Reallocations</b> (see below)	(3,798)	(3,722)	-	-	7,520	-
<b>Surplus/(deficit) for year</b>	31,681	(6,940)	(19,806)	(19,690)	4,124	<b>(10,631)</b>
<b>Funds as at 1.4.23</b>	251,026	6,940	19,806	62,682	636,485	<b>976,939</b>
<b>Funds as at 31.3.24</b>	282,707	-	-	42,992	640,609	<b>966,308</b>

**Sports Partnership Herefordshire And  
Worcestershire  
Trading as Active Herefordshire & Worcestershire**

**Notes to the Financial Statements - continued  
for the Year Ended 31st March 2024**

**Comparatives for income received from public investors**

	Worcester					
	Sports England £	-shire County Council £	Hereford -shire Council £	Other Public Sector £	Other Income £	<b>Total £</b>
<b>Income</b>						
Grant income	801,993	80,607	-	30,218	11,904	<b>924,722</b>
Trading income	-	-	-	-	6,575	<b>6,575</b>
Bank interest	-	-	-	-	759	<b>759</b>
<b>Total income</b>	<b>801,933</b>	<b>80,607</b>	<b>-</b>	<b>30,218</b>	<b>19,238</b>	<b>932,056</b>
<b>Expenditure</b>						
Programme management	72,826	13,767	-	3,800	-	<b>90,393</b>
Other direct delivery costs	49,240	23,959	2,065	2,305	-	<b>77,569</b>
Grants issued	214,301	7,532	67,324	250	-	<b>289,407</b>
Staff costs	263,779	51,114	45,000	33,494	7,800	<b>401,187</b>
General overheads	86,009	16,196	9,155	6,265	-	<b>117,625</b>
<b>Total expenditure</b>	<b>686,115</b>	<b>112,568</b>	<b>123,544</b>	<b>46,114</b>	<b>7,800</b>	<b>976,181</b>
<b>Reallocations</b> (see below)	(11,478)	(6,961)	-	-	18,439	<b>-</b>
<b>Surplus/(deficit) for year</b>	<b>104,360</b>	<b>(38,922)</b>	<b>(123,544)</b>	<b>(15,896)</b>	<b>29,877</b>	<b>(44,125)</b>
<b>Funds as at 1.4.22</b>	<b>146,666</b>	<b>45,862</b>	<b>143,350</b>	<b>78,578</b>	<b>606,608</b>	<b>1,021,064</b>
<b>Funds as at 31.3.23</b>	<b>251,026</b>	<b>6,940</b>	<b>19,806</b>	<b>62,682</b>	<b>636,485</b>	<b>976,939</b>

**Reallocations**

Reallocations include Sports England funding totalling £3,798 (2023 - £11,478) spent on tangible fixed asset additions transferred to unrestricted funds on purchase.

Reallocations also include the surplus in the year of £3,722 (2023 - surplus of £6,961) on a Worcestershire County Council contract for services provided which has been allocated to unrestricted funds (rather than restricted funds).

**Omission of cash received and deferred grant reconciliation**

Charity SORP requires that charities account for grant income under the "performance" model, and cannot apply the "accruals" model instead.

Under the "performance" model, grants that do not impose specified future performance-related conditions on the recipient is recognised in income when the grant proceeds are received or receivable and grants that impose specified future performance-related conditions on the recipient is recognised in income only when the performance-related conditions are met.

The charity has no deferred income at either the end of the current year end or at the end of the previous year.

Under the "accruals" model, grants are recognised in income on a systematic basis over the periods in which the entity recognises the related costs for which the grant is intended to compensate. If grant income had been accounted for under the "accruals" model, then the charity would have at the year end deferred income approximately equal to the balance of restricted funds.

**Sports Partnership Herefordshire And  
Worcestershire  
Trading as Active Herefordshire & Worcestershire**

**Detailed Statement of Financial Activities  
for the Year Ended 31st March 2024**

	2024 £	2023 £
<b>INCOME AND ENDOWMENTS</b>		
<b>Donations and legacies</b>		
Grants	<b>760,049</b>	810,897
<b>Other trading activities</b>		
Course income	<b>1,400</b>	1,340
PSI takings	-	4,935
Commercial income	<b>4,615</b>	300
	<hr/> <b>6,015</b>	<hr/> 6,575
<b>Investment income</b>		
Bank interest	<b>4,696</b>	759
<b>Charitable activities</b>		
Grants and contract income	<b>124,562</b>	113,825
	<hr/> <b>895,322</b>	<hr/> 932,056
<b>EXPENDITURE</b>		
<b>Charitable activities</b>		
Equipment	<b>8,170</b>	4,214
Venue hire	<b>15,725</b>	15,059
Coaching and tutor fees	<b>50,790</b>	20,546
Programme management	<b>93,388</b>	90,393
Courses	<b>14,216</b>	1,712
Hospitality and refreshments	<b>3,641</b>	3,455
Design and printing	<b>1,300</b>	733
Photography and videography	<b>310</b>	8,336
Branded merchandise	<b>27,997</b>	22,168
Depreciation of sports equipment	<b>920</b>	1,346
Grants to institutions	<b>77,930</b>	289,407
	<hr/> <b>294,387</b>	<hr/> 457,369
<b>Support costs</b>		
<b>Management</b>		
Wages	<b>409,499</b>	334,193
Social security	<b>29,142</b>	29,226
Pensions	<b>44,772</b>	37,768
Rent	<b>11,988</b>	12,235
Insurance	<b>4,577</b>	4,465
Telephone	<b>2,415</b>	2,274
Postage and office supplies	<b>4,219</b>	2,586
Advertising and marketing	-	774
Sundries	<b>6,551</b>	15,193
Subscriptions	<b>13,586</b>	9,905
Training	<b>8,022</b>	2,603
Travel	<b>6,688</b>	6,824
Computer	<b>7,330</b>	10,509
Professional fees	<b>37,710</b>	34,727
Carried forward	<b>586,499</b>	503,282

This page does not form part of the statutory financial statements

**Sports Partnership Herefordshire And  
Worcestershire  
Trading as Active Herefordshire & Worcestershire**

**Detailed Statement of Financial Activities  
for the Year Ended 31st March 2024**

	2024 £	2023 £
<b>Management</b>		
Brought forward	<b>586,499</b>	503,282
Bank charges	<b>84</b>	100
Depreciation of fixtures and fittings	<b>247</b>	332
Depreciation of computer equipment	<b>4,776</b>	6,422
	<hr/> <b>591,606</b>	<hr/> 510,136
 <b>Governance costs</b>		
Auditors' remuneration	<b>4,125</b>	3,885
Auditor's fees for other services	<b>15,835</b>	4,791
	<hr/> <b>19,960</b>	<hr/> 8,676
 Total resources expended	<hr/> <b>905,953</b>	<hr/> 976,181
 <b>Net expenditure</b>	<hr/> <b>(10,631)</b> <hr/>	<hr/> (44,125) <hr/>

**SPORTS PARTNERSHIP HEREFORDSHIRE AND WORCESTERSHIRE**

England & Wales - Charity number 1184297

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# Accounts

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**REGISTERED COMPANY NUMBER: 08822764 (England and Wales)**  
**REGISTERED CHARITY NUMBER: 1184297**

**Report of the Trustees and**  
**Audited Financial Statements for the Year Ended 31st March 2023**  
**for**  
**Sports Partnership Herefordshire And**  
**Worcestershire**  
**Trading as Active Herefordshire & Worcestershire**

**The Richards Sandy Partnership Ltd**  
**(Statutory Auditor)**  
**Thorneloe House**  
**25 Barbourne Road**  
**Worcester**  
**Worcestershire**  
**WR1 1RU**

**Sports Partnership Herefordshire And  
Worcestershire  
Trading as Active Herefordshire & Worcestershire**

**Contents of the Financial Statements  
for the Year Ended 31st March 2023**

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**Sports Partnership Herefordshire And  
Worcestershire  
Trading as Active Herefordshire & Worcestershire**

**Reference and Administrative Details  
for the Year Ended 31st March 2023**

<b>TRUSTEES</b>	L M Fish A G Gilmour J J O'Toole S M Scriven D J Strutt (Chair) P E Sugg J H W Teal R Widdowson
<b>COMPANY SECRETARY</b>	S L Brewster
<b>REGISTERED OFFICE</b>	Hines Building University of Worcester Henwick Grove Worcester Worcestershire WR2 6AJ
<b>REGISTERED COMPANY NUMBER</b>	08822764 (England and Wales)
<b>REGISTERED CHARITY NUMBER</b>	1184297
<b>INDEPENDENT AUDITORS</b>	The Richards Sandy Partnership Ltd (Statutory Auditor) Thorneloe House 25 Barbourne Road Worcester Worcestershire WR1 1RU
<b>CHIEF EXECUTIVE OFFICER</b>	S L Brewster
<b>BANKERS</b>	Lloyds Bank 4 The Cross Worcester WR1 3PY

**Sports Partnership Herefordshire And  
Worcestershire  
Trading as Active Herefordshire & Worcestershire**

**Report of the Trustees  
for the Year Ended 31st March 2023**

The trustees who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 31st March 2023. The trustees have adopted the provisions of 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).

## **OBJECTIVES AND ACTIVITIES**

### **Objectives and aims**

The charity's objects are for the public benefit, to promote community participation in healthy recreation, primarily in Herefordshire and Worcestershire, by:

- working with and through local organisations to increase levels of participation in sport and physical activity;
- promoting and providing programmes and services for sport, recreation, physical activity, informal education and other leisure time occupation for healthy recreation; and
- promoting and providing education, training and coaching courses which promote physical health and fitness.

### **Significant activities**

The charity works across the eight local authority areas across Herefordshire and Worcestershire. Key Stakeholders include the local authorities, two public health teams, Sport England, the University of Worcester, National Governing Bodies of Sport and the local clubs affiliated to them as well as other key voluntary sector organisations to lead on the delivery and discovery of sport and physical activity across Herefordshire and Worcestershire.

As well as the general promotion of sport and physical activity, the charity also provides:

- **School Games**  
A programme funded by Sport England National Lottery funding, designed to deliver competitive school sport to all young people.
- **Primary PE & School Sport**  
Uses funding from Sport England to support local, eligible schools to spend their PPSP funding effectively.
- **Workforce**  
Provides training and support for volunteering and professional sports coaches.
- **Postural Stability Instruction (PSI)**  
Exercise classes aimed at preventing falls in older people.
- **Active Lives Survey**  
The Active Lives Survey (ALS) for Children and Young people is undertaken to gain a detailed insight into the current physical activity habits of the nation's children and young people (aged 5 to 16).

### **Public benefit**

The trustees confirm that they have complied with the duty in Section 4 of Charities Act 2011 to have due regard to the guidance issued by the Charity Commission concerning public benefit.

### **Grantmaking**

The charity provides grant funding to local organisations as part of its strategies to promote and deliver sports activities within the local area. Individual grants are of usually low value grants (typically less than £5,000 each) and are awarded based on applications made by local organisations to the charity. Many of these projects are funded out of grants received by the charity specifically to make such grants to local organisations, in line with national policies set by Sport England.

The charity also pays larger grants to institutions where the charity has received funding for a specific project and the grants issued out of that funding were a specific element of the funding application.

### **Volunteers**

Whilst the charity does not itself directly benefit from the use of volunteers in undertaking its activities, part of the charity's purpose is to support local sports organisations, many of which are run by or rely on the use of volunteers.

**Sports Partnership Herefordshire And  
Worcestershire  
Trading as Active Herefordshire & Worcestershire**

**Report of the Trustees  
for the Year Ended 31st March 2023**

**ACHIEVEMENT AND PERFORMANCE**

**Charitable activities**

The year saw us progress through year two of our five year funding award with Sport England. We continue to develop and embed our work locally following the national strategy (Uniting the Movement) aspirations. We have made progress in connecting with the broader VCS (Voluntary Community Sector) and developed strong relationship with both Public Health Teams and Integrated Care System. This ensures that whilst we adhere to principle and headlines of Uniting the Movement we reflect local circumstances and priorities. With the Commonwealth Games came additional opportunities and funding and we were able to continue to support clubs and organisation as we did in previous years. Our work with school continued with a successful calendar of School Games events across the two counties, This Girl Can events (a project focusing on girls and young women), continued support for primary schools in the delivery of their primary school sport premium resources, and welcomed the return of Opening School Facilities. Our Adult work continued to support partners previous funded (in previous years) to embed and sustain their physical activity programmes and develop new opportunities, continued to expand and develop our strong and steady initiative and put real momentum into Our Community Can (a community lottery funded programme). As a partnership we have embraced to Code of Good Governance and have reviewed the criteria to ensure that we remain compliant and work with Sport England and others to ensure that this is an on-going exercise. We welcomed a new chair and a return to face to face meeting for full board meeting with sub groups remaining online.

**Fundraising activities**

The charity does not solicit members of the public for donations or engage in any other trading activity that does not directly relate to the charitable purpose of the charity.

**FINANCIAL REVIEW**

**Financial position**

At the year end the charity had reserves as follows:

	<b>2023</b>	<b>2022</b>
	<b>£</b>	<b>£</b>
General unrestricted funds	<b>224,581</b>	203,743
Designated reserve funds	<b>400,000</b>	400,000
Restricted funds	<b><u>352,358</u></b>	<u>417,321</u>
Total reserves	<b><u>976,939</u></b>	<u>1,021,064</u>

Further information regarding the designated reserve funds and the restricted funds can be found in note 19.

During the previous year the charity received several large grants relating to assisting the sport and physical activity sector both during the coronavirus outbreak and to help recover afterwards. Many of the relating projects were still ongoing at the year end and the charity held unspent restricted funds at the year end relating to these projects.

The normal activities of the charity were disrupted by the coronavirus outbreak in both the current and previous years and with the charity focussing on projects relating to the coronavirus outbreak the charity has accumulated unspent restricted funding on its primary Sports England funded activities.

**Principal funding sources**

The charity is currently very dependent on Sport England funding to fulfil its objects as a charity and its objectives as an organisation. Sport England funding accounted for 86% (2022 - 60%) of the charity's total income.

**Sports Partnership Herefordshire And  
Worcestershire  
Trading as Active Herefordshire & Worcestershire**

**Report of the Trustees  
for the Year Ended 31st March 2023**

**FINANCIAL REVIEW**

**Reserves policy**

The charity's primary funding is in the form of a single annual restricted fund grant from Sports England, which the charity aims to fully spend in the year of receipt.

All other restricted funds relating to specific projects are planned to be fully expensed over the period of the project to which they relate.

See note 19 for further details of individual restricted funds.

The charity has the following designated funds:

**- Operational Reserve**

The trustees have agreed to put reserves to one side so that if significant funding is lost, time is allocated to seek alternatives. If alternative sources of funding are not secured and the charity had to be wound down this can be managed and any commitments honoured. This includes salaries, commitments to stakeholders and other obligations to ongoing programmes. The level of this reserve is set at £250,000 (2022 - £250,000), based on approx. 6 month's budgeted expenditure (excluding some activities funded by fund providers other than Sport England).

**- Redundancy Fund**

Redundancy costs not an eligible cost for any of the grants / contract that the charity currently run. In order to ensure that, in the event that the charity needs to cease operations, redundancies are fully funded, the charity has set aside an additional amount of £50,000 (2022 - £50,000).

**- Pension Fund**

When the charity was created a number of staff were TUPEd across from Worcester City Council. As part of the TUPE transfer, the charity became a member of the Worcestershire Local Government Pension Scheme (a defined benefit scheme). At the point of transfer Worcester City Council absorbed the pension deficits relating to these staff, on the understanding that all future liabilities were the responsibility of the charity. The charity has set an amount aside in case in future years there are significant unfavourable actuarial movements for which the charity will be expected to contribute, additional top up contributions over and above contributions paid in the past. The amount set aside for this purpose is £100,000 (2022 - £100,000).

In addition, Sport England annual funding is usually received several months after the start of the period to which it relates, so the charity is required to hold cash reserves to fund all relating expenditure to be allocated against this income prior to the receipt of this funding.

At the year end the charity had general unrestricted reserves of £224,581 (2022 - £203,743). Excluding the book value of tangible fixed assets held within general unrestricted funds at the year end of £13,281 (2022 - £8,918), the charity has free reserves of £211,300 (2022 - £194,825). The trustees of the charity plan to use these funds as follows:

- With our medium-term financial planning subject to / dependent on various grants from Sport England it is prudent to diversify the source from which grants / contract originate. With some grants dependent on performance a level of contingency is required to manage cash flow and unexpected events. £150,000 is allocated for this purpose.
- The remaining fund are to be designated for projects as yet not defined. These will be subject to board approval on a project by project case.

**Going concern**

The charity's primary funding agreement with Sports England is expected to continue for the foreseeable future, with the current primary funding agreement running until 31st March 2027.

The charity is considered to have sufficient reserves to continue operating. There are no currently known issues that may cause the charity to cease operating within the foreseeable future.

**Sports Partnership Herefordshire And  
Worcestershire  
Trading as Active Herefordshire & Worcestershire**

**Report of the Trustees  
for the Year Ended 31st March 2023**

**FINANCIAL REVIEW (continued)**

**Principal risks and uncertainties**

The principal risk to the charity is the withdrawal of funding from Sport England. In order to mitigate this, the charity holds specific designated funds to cover the operating of the charity over a short period, during which the charity could search for alternative funding, or if this was unsuccessful make staff redundancies.

The charity also holds reserves in case it is required to make additional contributions to the LGPS that it belongs.

The trustees have a duty to identify and review the risks to which the charity is exposed and to ensure appropriate controls are in place to provide reasonable assurance against fraud and error.

**FUTURE PLANS**

As we look forward to the next year of a system partner funding we seek to increase the awareness of the growing evidence base of the benefits sport and physical activity being built into everyday lives and influence local policy makers and delivery partners. We aim to use data (through Active Lives data) an intelligence (local evaluation of projects and programmes) to do this developing the conversation into tangible action. As the Integrated Care System evolves we are adding weight to the preventative messaging and continue to play a role in the development of the Voluntary and Community Sector (VCS) as trusted delivery partners. As always there are changes in personnel across the 'system' so we seek to establish and maintain good working relationship across the two counties. Through some additional funding from Sport England we have been able to expand our training offer to include more than the traditional safeguarding and first aid course and developed funding workshops, mental health first aid and others to reflect need and demand locally. We seek to expand this offer in the coming year and will endeavour to reach a broader audience. We intend to continue to build on the good work of previous years in continuing School games, our support for Primary School Sport Premium and This Girls Can and look to further develop opportunities Through Opening Up school Facilities (OSF).

**STRUCTURE, GOVERNANCE AND MANAGEMENT**

**Governing document**

The charitable company is controlled by its governing document, its Articles of Association, and constitutes a limited company registered in England and Wales, limited by guarantee, as defined by Companies Act 2006.

**Recruitment and appointment of new trustees**

New trustees are recruited by the existing trustees via 'open' process, focused on addressing gaps identified via the skill matrix or replacing a trustee who has reached the end of their term of office. No individual may be appointed as a trustee until they have provided the charity a declaration of good character.

The charity has a plan to recruit more trustees from under-represented groups.

The Articles of Association require that the number of trustees be between three and twelve.

**Organisational structure**

The trustees delegate day-to-day management of the charity to the chief executive officer.

The trustees meet regularly in order to establish a clear vision and strategic direction for the charity and to monitor and evaluate performance against vision and strategic direction, including holding the chief executive officer accountable for the achievement of the charity's strategic objectives and goals.

**Induction and training of new trustees**

Trustees have a responsibility to learn about their roles, to keep abreast of current developments in the sector and to keep their skills up-to-date.

There is a documented Induction process including one-on-one meetings with the chief executive officer and the provision of essential reading/documentation.

All governance documents will be made available to any new trustees and support provided to engage them in current partnership working. This will include a meeting with the chair of the trustees and the chief executive officer.

The Partnership will support trustee development within available resources.

**Sports Partnership Herefordshire And  
Worcestershire  
Trading as Active Herefordshire & Worcestershire**

**Report of the Trustees  
for the Year Ended 31st March 2023**

**STRUCTURE, GOVERNANCE AND MANAGEMENT (continued)**

**Key management remuneration**

The trustees review annually the level of wages paid to the chief executive officer.

The chief executive officer pays into the LGPS and the charity is required to make employer contributions in line with the rules set by the LGPS.

**Wider network**

We are part of a network of Active Partnerships across England. We work with the eight local authorities, the two public health teams, Sport England, the University of Worcester, National Governing Bodies of Sports (NGBs) and other key organisations.

**Active Partnerships**

There are 42 Active Partnerships across England who work collaboratively with local partners to create the conditions for an active nation using the power of sport and physical activity to transform lives.

Active Partnerships are strategic organisations that recognise activity levels are affected by a complex system of influences and no single organisation or programme create sustainable change at scale. So by adopting a collaborative whole system approach, Active Partnerships seek to make active lifestyles the social norm for everyone and address the worrying levels of inactivity in society.

They do this by creating an in-depth understanding of the needs of the local community, brokering cross sector partnerships, supporting the development of a welcoming and inclusive workforce, engaging communities and share learning of what works locally.

In particular, Active Partnerships focus their efforts on inactive people and under represented groups who will benefit the most from an active lifestyle.

A unique feature of the Active Partnerships is their independence, working across all sports, activities, providers and audiences, focused on the needs of their local communities.

**Trustee indemnity provisions**

The Articles of Association state that the charity shall indemnify the trustees against any liability incurred by them in their capacity as trustees, to the extent permitted by sections 232 to 234 of Companies Act 2006.

**STATEMENT OF TRUSTEES' RESPONSIBILITIES**

The trustees (who are also the directors of Sports Partnership Herefordshire And Worcestershire for the purposes of company law) are responsible for preparing the Report of the Trustees 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 period. In preparing those financial statements, the trustees are required to

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

The trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charitable company and to 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.

**Sports Partnership Herefordshire And  
Worcestershire  
Trading as Active Herefordshire & Worcestershire**

**Report of the Trustees  
for the Year Ended 31st March 2023**

In so far as the trustees are aware:

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

This report has been prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small companies.

Approved by order of the board of trustees on ..... *7th November 2023* ..... and signed on its behalf by:

*Dennis Strutt*  
.....  
D J Strutt - Trustee

**Report of the Independent Auditors to the Members of  
Sports Partnership Herefordshire And  
Worcestershire**

**Opinion**

We have audited the financial statements of Sports Partnership Herefordshire And Worcestershire (the 'charitable company') for the year ended 31st March 2023 which comprise the Statement of Financial Activities, the Balance Sheet, the Cash Flow Statement and notes to the financial statements, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards (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 31st March 2023 and of its incoming resources and application of resources, including its income and expenditure, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Companies Act 2006.

**Basis for opinion**

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the Auditors' responsibilities for the audit of the financial statements section of our report. We are independent of the charitable company in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and the provisions available for small entities, in the circumstances set out in note 21 to the financial statements, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

**Conclusions relating to going concern**

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

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

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

**Other information**

The trustees are responsible for the other information. The other information comprises the information included in the Annual Report, other than the financial statements and our Report of the Independent Auditors thereon.

Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether this gives rise to a material misstatement in the financial statements themselves. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact. We have nothing to report in this regard.

**Opinions on other matters prescribed by the Companies Act 2006**

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

- the information given in the Report of the Trustees for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- the Report of the Trustees has been prepared in accordance with applicable legal requirements.

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

In the light of the knowledge and understanding of the charitable company and its environment obtained in the course of the audit, we have not identified material misstatements in the Report of the Trustees.

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

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

**Report of the Independent Auditors to the Members of  
Sports Partnership Herefordshire And  
Worcestershire**

**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 purposes of company law) are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

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

**Our responsibilities for the audit of the financial statements**

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue a Report of the Independent Auditors 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:

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.

However, it is the primary responsibility of management, with the oversight of those charged with governance, to ensure that the entity's operations are conducted in accordance with the provisions of laws and regulations and for the prevention and detection of fraud.

In identifying and assessing risks of material misstatement in respect of irregularities, including fraud, we have:

- obtained an understanding of the nature of the industry and sector, including the legal and regulatory framework that the company operates in and how the company is complying with the legal and regulatory framework; and
- inquired of management, and those charged with governance, about their own identification and assessment of the risks of irregularities, including any known actual, suspected or alleged instances of fraud.

As a result of these procedures we consider the most significant laws and regulations that have a direct impact on the financial statements are the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland', the Companies Act 2006 (and related legislation), the Charities Act 2011 (and related legislation) and regulations relating to the employment and payment of staff including, but not limited to, the Employment Rights Act 1996, the National Minimum Wage Act 1998 and the Pensions Act 2008.

We performed audit procedures to detect non-compliances which may have a material impact on the financial statements, which included reviewing the financial statement disclosures and sample testing of monthly payroll records for the calculation of gross wages, payroll taxes and pension costs.

We identified the greatest risk of material impact on the financial statements from irregularities, including fraud, to be the timing of recognition of grant and contract income, and the allocation by management of wage and support costs to individual restricted funds. Our audit procedures to respond to these risks included, testing of a sample of grant and contract income against the terms of the funding agreements and the requirement of the Charities SORP (FRS 102), sample testing on the posting of journals and reviewing accounting estimates for biases.

Because of the inherent limitations of an audit, there is a risk that we will not detect all irregularities, including those leading to a material misstatement in the financial statements or non-compliance with regulation. This risk increases the more that compliance with a law or regulation is removed from the events and transactions reflected in the financial statements, as we will be less likely to become aware of instances of non-compliance. The risk is also greater regarding irregularities occurring due to fraud rather than error, as fraud involves intentional concealment, forgery, collusion, omission or misrepresentation.

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

**Report of the Independent Auditors to the Members of  
Sports Partnership Herefordshire And  
Worcestershire**

**Use of our report**

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



Melissa Jean Godwin ACCA (Senior Statutory Auditor)  
for and on behalf of The Richards Sandy Partnership Ltd  
(Statutory Auditor)  
Thorneloe House  
25 Barbourne Road  
Worcester  
Worcestershire  
WR1 1RU

Date: 20/12/23.....

**Sports Partnership Herefordshire And  
Worcestershire  
Trading as Active Herefordshire & Worcestershire**

**Statement of Financial Activities  
(Incorporating an Income and Expenditure Account)  
for the Year Ended 31st March 2023**

	Notes	Unrestricted funds £	Restricted funds £	2023 Total funds £	2022 Total funds £
<b>INCOME AND ENDOWMENTS FROM</b>					
Donations and legacies	3	-	810,897	810,897	681,579
<b>Charitable activities</b>					
Sports delivery and participation	6	-	33,218	33,218	416,928
Postural stability		80,607	-	80,607	76,365
Other trading activities	4	6,575	-	6,575	14,424
Investment income	5	759	-	759	40
<b>Total</b>		<b>87,941</b>	<b>844,115</b>	<b>932,056</b>	<b>1,189,336</b>
<b>EXPENDITURE ON</b>					
<b>Charitable activities</b>					
Sports delivery and participation	7	7,234	897,600	904,834	936,209
Postural stability		71,347	-	71,347	70,474
<b>Total</b>		<b>78,581</b>	<b>897,600</b>	<b>976,181</b>	<b>1,006,683</b>
<b>NET INCOME/(EXPENDITURE)</b>					
Transfers between funds	19	9,360	(53,485)	(44,125)	182,653
		11,478	(11,478)	-	-
<b>Net movement in funds</b>		<b>20,838</b>	<b>(64,963)</b>	<b>(44,125)</b>	<b>182,653</b>
<b>RECONCILIATION OF FUNDS</b>					
Total funds brought forward		603,743	417,321	1,021,064	838,411
<b>TOTAL FUNDS CARRIED FORWARD</b>		<b>624,581</b>	<b>352,358</b>	<b>976,939</b>	<b>1,021,064</b>

The notes form part of these financial statements

**Sports Partnership Herefordshire And  
Worcestershire  
Trading as Active Herefordshire & Worcestershire**

**Balance Sheet  
31st March 2023**

	Notes	2023 £	2022 £
<b>FIXED ASSETS</b>			
Tangible assets	15	13,281	8,918
<b>CURRENT ASSETS</b>			
Debtors	16	92,249	537,480
Cash at bank		<u>957,983</u>	<u>511,239</u>
		<b>1,050,232</b>	<b>1,048,719</b>
<b>CREDITORS</b>			
Amounts falling due within one year	17	<u>(86,574)</u>	<u>(36,573)</u>
<b>NET CURRENT ASSETS</b>		<u><b>963,658</b></u>	<u><b>1,012,146</b></u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>		<u><b>976,939</b></u>	<u><b>1,021,064</b></u>
<b>NET ASSETS</b>		<u><b>976,939</b></u>	<u><b>1,021,064</b></u>
<b>FUNDS</b>	19		
Unrestricted funds		624,581	603,743
Restricted funds		<u>352,358</u>	<u>417,321</u>
<b>TOTAL FUNDS</b>		<u><b>976,939</b></u>	<u><b>1,021,064</b></u>

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

The financial statements were approved by the Board of Trustees and authorised for issue on 7/4/23 and were signed on its behalf by:

  
.....  
D J Strutt - Trustee

**Sports Partnership Herefordshire And  
Worcestershire  
Trading as Active Herefordshire & Worcestershire**

**Cash Flow Statement  
for the Year Ended 31st March 2023**

	Notes	2023 £	2022 £
<b>Cash flows from operating activities</b>			
Cash generated from operations	1	<u>458,448</u>	<u>(228,756)</u>
Net cash provided by/(used in) operating activities		<u>458,448</u>	<u>(228,756)</u>
<b>Cash flows from investing activities</b>			
Purchase of tangible fixed assets		(12,463)	(4,053)
Interest received		<u>759</u>	<u>40</u>
Net cash used in investing activities		<u>(11,704)</u>	<u>(4,013)</u>
		_____	_____
<b>Change in cash and cash equivalents in the reporting period</b>		<b>446,744</b>	<b>(232,769)</b>
<b>Cash and cash equivalents at the beginning of the reporting period</b>		<u>511,239</u>	<u>744,008</u>
<b>Cash and cash equivalents at the end of the reporting period</b>		<u>957,983</u>	<u>511,239</u>

The notes form part of these financial statements

**Sports Partnership Herefordshire And  
Worcestershire  
Trading as Active Herefordshire & Worcestershire**

**Notes to the Cash Flow Statement  
for the Year Ended 31st March 2023**

**1. RECONCILIATION OF NET (EXPENDITURE)/INCOME TO NET CASH FLOW FROM OPERATING ACTIVITIES**

	2023 £	2022 £
<b>Net (expenditure)/income for the reporting period (as per the Statement of Financial Activities)</b>	<b>(44,125)</b>	<b>182,653</b>
<b>Adjustments for:</b>		
Depreciation charges	8,100	4,299
Interest received	(759)	(40)
Decrease/(increase) in debtors	445,231	(422,377)
Increase in creditors	<u>50,001</u>	<u>6,709</u>
<b>Net cash provided by/(used in) operations</b>	<b><u>458,448</u></b>	<b><u>(228,756)</u></b>

**2. ANALYSIS OF CHANGES IN NET FUNDS**

	At 1.4.22 £	Cash flow £	At 31.3.23 £
<b>Net cash</b>			
Cash at bank	<u>511,239</u>	<u>446,744</u>	<u>957,983</u>
	<u>511,239</u>	<u>446,744</u>	<u>957,983</u>
<b>Total</b>	<b><u>511,239</u></b>	<b><u>446,744</u></b>	<b><u>957,983</u></b>

**Sports Partnership Herefordshire And  
Worcestershire  
Trading as Active Herefordshire & Worcestershire**

**Notes to the Financial Statements  
for the Year Ended 31st March 2023**

**1. ACCOUNTING POLICIES**

**BASIS OF PREPARING THE FINANCIAL STATEMENTS**

The financial statements of the charitable company, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Companies Act 2006, except in regard to the treatment of the LGPS as if it was a defined contribution scheme rather than if it was a defined benefit scheme, which is a departure from the requirement of FRS 102 done on the basis that accounting for the LGPS as a defined benefit scheme is inconsistent with the requirement to give a true and fair view (see the accounting policy for pension costs for more details).

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

The financial statements are presented in sterling which is the functional currency of the charity and rounded to the nearest £1.

**GOING CONCERN**

The trustees assess whether the use of going concern is appropriate i.e. whether there are any material uncertainties related to events or conditions that may cast significant doubt on the ability of the charity to continue as a going concern. The trustees make this assessment in respect of a period of at least one year from the date of authorisation for issue of the financial statements and have concluded that the charity has adequate resources to continue in operational existence for the foreseeable future and there are no material uncertainties about the charity's ability to continue as a going concern, thus they continue to adopt the going concern basis of accounting in preparing the financial statements.

**INCOME**

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

Income from grants and donations is recognised in the period in which the charity is entitled to receipt and the amount can be measured with reasonable certainty. Income from grants is only deferred when the charity has to fulfil conditions not yet met before becoming entitled to it or where the donor has specified that the income is to be expended in a future period.

Income from the provision of courses and other commercial services are recognised on delivery of those services.

Interest income is recognised for all interest-bearing instruments on an accrual basis.

**EXPENDITURE**

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, 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 accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Grants offered subject to conditions which have not been met at the year end date are noted as a commitment but not accrued as expenditure.

**ALLOCATION AND APPORTIONMENT OF COSTS**

All direct costs that can be identified to a specific fund are allocated to that fund.

Wage costs are split between individual funds based on estimated split of time spent on the activities of each fund for each individual staff member.

General support costs are split between funds based on estimated staff hours spent on the activities of each fund.

**Sports Partnership Herefordshire And  
Worcestershire  
Trading as Active Herefordshire & Worcestershire**

**Notes to the Financial Statements - continued  
for the Year Ended 31st March 2023**

**1. ACCOUNTING POLICIES - continued**

**TANGIBLE FIXED ASSETS**

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Sports equipment	- 25% on reducing balance
Fixtures and fittings	- 20% on reducing balance
Computer equipment	- 33% on cost

All fixed assets are initially measured at cost and depreciated as detailed above. Items under £250 are not capitalised.

**TAXATION**

The charity is exempt from corporation tax on its charitable activities.

**FUND ACCOUNTING**

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

**OPERATING LEASES**

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

**PENSION COSTS**

The company operates both a defined contribution pension scheme and participates in a Local Government Pension Scheme.

Contributions payable to the company's defined contribution pension scheme are charged to profit or loss in the period to which they relate.

The Local Government Pension Scheme (LGPS) is a funded multi-employer defined benefit scheme and the assets are held separately from those of the company in separate trustee administered funds. Whilst it would be possible to obtain an actuarial valuation of the charity's share of the LGPS to which the charity belongs, the trustees of the charity believe that to account for the LGPS as a defined benefit scheme, rather than as a defined contribution scheme, would be inconsistent with the requirement to give a true and fair view. This is because the trustees do not consider their annual contributions relating to settling their share of the LGPS's current forecast deficit to be material to the accounts of the charity (based on the information provided within the most recent triennial actuarial valuation of the relevant LGPS) and also due to the very low number of members of the LGPS allocated to the charity compared to the overall number of members of the relevant LGPS, it is considered probable that an actuarial valuation of the charity's share of the deficit would likely be significantly below the level of materiality of the LGPS's own full actuarial valuation and as such the charity would be disproportionately affected by any significant uncertainty in assumptions or errors compared to other scheme employers. In addition, the minority of employees of the charity that belong to the LGPS includes the chief executive officer and accounting for the LGPS as a defined benefit scheme would likely cause adjustments to disclosures concerning the remuneration paid to key management personnel in such a way that is not likely to be accurately determined on an individual employee basis and would likely be less comparable year on year due to changes in actuarial assumptions applied each year. The trustees therefore believe that accounting for their payments to the LGPS as a defined contribution scheme better reflects the actual financial impact to the charity.

Where the charity has entered into an agreement with the LGPS that determines how the charity will fund a deficit, the charity recognises at that point a liability for the contributions payable that arise from the agreement (to the extent that they relate to the deficit) and the resulting expense is recognised within the statement of financial activities.

**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 when the charity becomes party to contractual provisions of the instrument.

**Sports Partnership Herefordshire And  
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**Notes to the Financial Statements - continued  
for the Year Ended 31st March 2023**

**1. ACCOUNTING POLICIES - continued**

**FINANCIAL INSTRUMENTS**

Financial assets are offset, with the net amounts presented in the accounts where 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 trade and other receivables 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.

**Basic Financial Liabilities**

Basic financial liabilities, including trade and other payables, are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of future receipts, discounted at a market rate of interest. Debt instruments are subsequently carried at amortised cost, using the effective interest rate method.

Trade payables are obligations to pay for goods or services that have been acquired in the ordinary course of the operations from suppliers. Accounts 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 payables are recognised initially at transaction.

**2. CRITICAL ACCOUNTING JUDGEMENTS AND KEY SOURCES OF ESTIMATION  
UNCERTAINTY**

Estimates and judgements are continually evaluated and are based on historical experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances.

**Critical areas of judgement**

The Local Government Pension Scheme is a funded multi-employer defined benefit scheme and the assets are held separately from those of the company in separate trustee administered funds. There is deemed to be insufficient information available without incurring costs deemed to outweigh the benefit to users of the accounts to apply defined benefit accounting of the Local Government Pension Scheme. The Local Government Pension Scheme is therefore accounted for as if it was a defined contribution plan, with contributions payable to the Local Government Pension Scheme charged to profit or loss in the period to which they relate.

The allocation of staff costs between individual unrestricted and restricted funds is based on the estimated split of staff time for each individual employee of the charity. The allocation of general support costs is between individual unrestricted and restricted funds is directly linked to the assumptions made in allocating staff costs between individual unrestricted and restricted funds.

**3. DONATIONS AND LEGACIES**

	2023	2022
	£	£
Grants	<u>810,897</u>	<u>681,579</u>

Grants received, included in the above, are as follows:

	2023	2022
	£	£
Sport England	801,993	432,579
Herefordshire Council	-	155,000
Worcestershire County Council	-	92,000
Ignite CIC	6,904	-
Education and Skills Funding Agency	<u>2,000</u>	<u>2,000</u>
	<u>810,897</u>	<u>681,579</u>

**Sports Partnership Herefordshire And  
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**Notes to the Financial Statements - continued  
for the Year Ended 31st March 2023**

**4. OTHER TRADING ACTIVITIES**

	2023	2022
Course income	£	£
PSI takings	1,340	167
Commercial income	4,935	8,606
	<u>300</u>	<u>5,651</u>
	<u><b>6,575</b></u>	<u><b>14,424</b></u>

**5. INVESTMENT INCOME**

	2023	2022
Bank interest	£	£
	<u>759</u>	<u>40</u>

**6. INCOME FROM CHARITABLE ACTIVITIES**

	Activity	2023	2022
Grants and contract income	Sports delivery and participation	£	£
Grants and contract income	Postural stability	33,218	416,928
		<u>80,607</u>	<u>76,365</u>
		<u><b>113,825</b></u>	<u><b>493,293</b></u>

Grants received, included in the above, are as follows:

	2023	2022
Sport England	£	£
Herefordshire Council	-	281,707
Worcestershire County Council	-	45,000
The National Lottery Community Fund	80,607	76,365
Black Country Consortium Limited	-	86,496
Active Partnerships	15,000	-
WMVS Children in Care Foundation	13,218	-
Young Solutions	5,000	-
Herefordshire and Worcestershire Chamber Of Commerce	-	1,922
	<u>-</u>	<u>1,803</u>
	<u><b>113,825</b></u>	<u><b>493,293</b></u>

**7. CHARITABLE ACTIVITIES COSTS**

	Direct Costs (see note 8)	Grant funding of activities (see note 9)	Support costs (see note 10)	Totals
Sports delivery and participation	£	£	£	£
Postural stability	130,988	289,407	484,439	904,834
	<u>36,974</u>	<u>-</u>	<u>34,373</u>	<u>71,347</u>
	<u><b>167,962</b></u>	<u><b>289,407</b></u>	<u><b>518,812</b></u>	<u><b>976,181</b></u>

**Sports Partnership Herefordshire And  
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**Notes to the Financial Statements - continued  
for the Year Ended 31st March 2023**

**8. DIRECT COSTS OF CHARITABLE ACTIVITIES**

	2023	2022
	£	£
Equipment	4,214	1,374
Venue hire	15,059	6,894
Coaching and tutor fees	20,546	25,019
Programme management	90,393	103,079
Courses	1,712	8,150
Hospitality and refreshments	3,455	2,452
Design and printing	733	870
Photography and videography	8,336	3,957
Branded merchandise	22,168	33,171
Bad debts	-	(35)
Depreciation	1,346	1,139
	<u>167,962</u>	<u>186,070</u>

**9. GRANTS PAYABLE - continued**

The total grants paid to institutions during the year was as follows:

	2023	2022
	£	£
Active Always Community Wellbeing CIC	7,190	-
Active Youth Outreach Services CIC	-	5,260
Age UK Herefordshire and Worcestershire	-	26,339
All Active Academy CIC	4,950	7,900
Avidean Ltd t/a The Droitwich Sign and Print Co	-	5,000
Bewdley Rowing Club	-	11,573
Bodyshot Boxing Redditch	-	6,805
Bromsgrove Gymnastics Club	11,886	12,645
Chadsgrove School	-	5,000
Demi Mooton	-	5,845
Dimensions UK	-	6,520
Droitwich Spa Town Council	-	7,991
Freedom Leisure	-	5,694
Hereford Rowing Club	-	7,001
Holy Trinity School and Sixth Form Centre	-	6,800
Hunderton Community Gardens Association	-	6,480
Ignite CIC	-	7,957
Open Trail	11,810	-
Pitcheroak School	-	5,000
Press Red Limited	5,387	-
Redditch Community Boxing and Mentoring Limited	7,874	-
The Redditch Self Defence Association	15,028	3,702
Redgate Sports - Community Interest Company	12,500	6,600
Saint Mary's RC High School	250	12,855
Sandycroft Centre	12,305	-
Services for Independent Living	-	7,976
Springfield Mind	-	8,790
Stride Active	26,454	19,995
Trinity High School and Sixth Form Centre	-	5,000
Turning Point	5,300	-
University of Worcester	2,400	6,181
Vale of Evesham School	-	5,000
Wigmore High School	-	13,000
Worcester Community Trust	7,500	-
Worcester Warriors Community Foundation	10,105	-
Worcestershire Cricket Board Limited	7,076	4,558
Worcestershire Disability Football Club	8,607	-
Sundry small grants (less than £5,000 each)	<u>132,785</u>	<u>140,462</u>
	<u>289,407</u>	<u>373,929</u>

**Sports Partnership Herefordshire And  
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**Notes to the Financial Statements - continued  
for the Year Ended 31st March 2023**

**10. SUPPORT COSTS**

	2023	2022
	£	£
Sports delivery and participation	484,439	412,153
Postural stability	<u>34,373</u>	<u>34,531</u>
	<u><b>518,812</b></u>	<u><b>446,684</b></u>

Support costs, included in the above, are as follows:

	2023	2022
	£	£
Wages	334,193	298,604
Social security	29,226	23,555
Pensions	37,768	38,319
Rent	12,235	9,481
Insurance	4,465	3,685
Telephone	2,274	1,653
Postage and office supplies	2,586	7,480
Advertising and marketing	774	2,908
Sundries	15,193	3,410
Subscriptions	9,905	11,945
Training	2,603	1,272
Travel	6,824	2,232
Computer	10,509	18,995
Professional fees	34,727	8,699
Bank charges	100	166
Depreciation	6,754	3,160
Auditors' remuneration	3,885	4,950
Auditor's fees for other services	<u>4,791</u>	<u>6,170</u>
	<u><b>518,812</b></u>	<u><b>446,684</b></u>

**11. NET INCOME/(EXPENDITURE)**

Net income/(expenditure) is stated after charging/(crediting):

	2023	2022
	£	£
Auditors' remuneration	3,885	4,950
Auditor's fees for other services	4,791	6,170
Depreciation - owned assets	8,100	4,299
Other operating leases	<u>12,235</u>	<u>9,481</u>

**12. TRUSTEES' REMUNERATION AND BENEFITS**

There were no trustees' remuneration or other benefits for the year ended 31st March 2023 nor for the year ended 31st March 2022.

**TRUSTEES' EXPENSES**

There were no trustees' expenses paid for the year ended 31st March 2023 nor for the year ended 31st March 2022.

**Sports Partnership Herefordshire And  
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**Notes to the Financial Statements - continued  
for the Year Ended 31st March 2023**

**13. STAFF COSTS**

	<b>2023</b>	2022
	£	£
Wages and salaries	<b>334,193</b>	298,604
Social security costs	<b>29,226</b>	23,555
Pension costs (see note 22)	<b>37,768</b>	38,319
	<b><u>401,187</u></b>	<b><u>360,478</u></b>

The average monthly number of employees during the year was as follows:

	<b>2023</b>	2022
Average number of employees	<b><u>14</u></b>	<b><u>13</u></b>

No employees received employee benefits (excluding employer pension and employer N.I. costs) of more than £60,000 in either the current or previous years.

Total remuneration (including employer pension and employer N.I. costs) paid to key management personnel totalled £76,689 (2022 - £76,372).

**14. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES**

	Unrestricted funds £	Restricted funds £	Total funds £
<b>INCOME AND ENDOWMENTS FROM</b>			
Donations and legacies	-	681,579	681,579
<b>Charitable activities</b>			
Sports delivery and participation	1,803	415,125	416,928
Postural stability	76,365	-	76,365
Other trading activities	14,424	-	14,424
Investment income	40	-	40
<b>Total</b>	<b><u>92,632</u></b>	<b><u>1,096,704</u></b>	<b><u>1,189,336</u></b>
<b>EXPENDITURE ON</b>			
<b>Charitable activities</b>			
Sports delivery and participation	19,892	916,317	936,209
Postural stability	70,474	-	70,474
<b>Total</b>	<b><u>90,366</u></b>	<b><u>916,317</u></b>	<b><u>1,006,683</u></b>
<b>NET INCOME</b>	<b>2,266</b>	<b>180,387</b>	<b>182,653</b>
<b>Transfers between funds</b>	<b>4,053</b>	<b>(4,053)</b>	<b>-</b>
<b>Net movement in funds</b>	<b>6,319</b>	<b>176,334</b>	<b>182,653</b>
<b>RECONCILIATION OF FUNDS</b>			
Total funds brought forward	597,424	240,987	838,411
<b>TOTAL FUNDS CARRIED FORWARD</b>	<b><u>603,743</u></b>	<b><u>417,321</u></b>	<b><u>1,021,064</u></b>

**Sports Partnership Herefordshire And  
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**Notes to the Financial Statements - continued  
for the Year Ended 31st March 2023**

**15. TANGIBLE FIXED ASSETS**

	Sports equipment £	Fixtures and fittings £	Computer equipment £	Totals £
<b>COST</b>				
At 1st April 2022				
Additions	15,384	1,400	14,399	31,183
	<u>984</u>	<u>1,316</u>	<u>10,163</u>	<u>12,463</u>
At 31st March 2023	<u>16,368</u>	<u>2,716</u>	<u>24,562</u>	<u>43,646</u>
<b>DEPRECIATION</b>				
At 1st April 2022				
Charge for year	10,983	1,057	10,225	22,265
	<u>1,346</u>	<u>332</u>	<u>6,422</u>	<u>8,100</u>
At 31st March 2023	<u>12,329</u>	<u>1,389</u>	<u>16,647</u>	<u>30,365</u>
<b>NET BOOK VALUE</b>				
At 31st March 2023	<u>4,039</u>	<u>1,327</u>	<u>7,915</u>	<u>13,281</u>
At 31st March 2022	<u>4,401</u>	<u>343</u>	<u>4,174</u>	<u>8,918</u>

**16. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	2023 £	2022 £
Trade debtors	13,334	6,721
Accrued income	70,121	518,825
Prepayments	<u>8,794</u>	<u>11,934</u>
	<u>92,249</u>	<u>537,480</u>

**17. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	2023 £	2022 £
Trade creditors	54,606	18,729
Pension creditor (see note 22)	-	1,400
Accrued expenses	<u>31,968</u>	<u>16,444</u>
	<u>86,574</u>	<u>36,573</u>

**Sports Partnership Herefordshire And  
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**Notes to the Financial Statements - continued  
for the Year Ended 31st March 2023**

**18. ANALYSIS OF NET ASSETS BETWEEN FUNDS**

	Restricted funds £	Designated funds £	General unrestricted funds £	Total funds £
Tangible fixed assets	-	-	13,281	13,281
Debtors	92,133	-	116	92,249
Cash at bank	331,716	400,000	226,267	957,983
Creditors - due within 1 year	(71,491)	-	(15,083)	(86,574)
<b>Total funds</b>	<b><u>352,358</u></b>	<b><u>400,000</u></b>	<b><u>224,581</u></b>	<b><u>976,939</u></b>

**19. MOVEMENT IN FUNDS**

	At 1.4.22 £	Net movement in funds £	Transfers between funds £	At 31.3.23 £
<b>Unrestricted funds</b>				
General unrestricted fund	203,743	9,360	11,478	224,581
Designated fund	250,000	-	-	250,000
Redundancy fund	50,000	-	-	50,000
Pension fund	100,000	-	-	100,000
	<b>603,743</b>	<b>9,360</b>	<b>11,478</b>	<b>624,581</b>
<b>Restricted funds</b>				
Primary Role	12,650	211,433	(11,478)	212,605
Children and Young People - Sport England	73,348	(73,348)	-	-
Children and Young People - Dept. for Education	5,365	-	-	5,365
Satellite Clubs	23,033	(23,033)	-	-
Workforce	12,802	(12,802)	-	-
Commonwealth Legacy School Games	11,445	(10,950)	-	495
Tackling Inequalities Fund - Sport England	13,388	24,538	-	37,926
Tackling Inequalities Fund - Worcestershire County Council	45,862	(38,922)	-	6,940
Tackling Inequalities Fund - Herefordshire Council	69,744	(61,244)	-	8,500
Grass Roots	30,000	(27,000)	-	3,000
My Age Can	43,606	(35,300)	-	8,306
Active Communities	68,415	(29,018)	-	39,397
Other Youth Development	6,720	16,200	-	22,920
Macmillan	943	(943)	-	-
Ignite CIC	-	6,904	-	6,904
	<b><u>417,321</u></b>	<b><u>(53,485)</u></b>	<b><u>(11,478)</u></b>	<b><u>352,358</u></b>
<b>TOTAL FUNDS</b>	<b><u>1,021,064</u></b>	<b><u>(44,125)</u></b>	<b><u>-</u></b>	<b><u>976,939</u></b>

**Sports Partnership Herefordshire And  
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**Notes to the Financial Statements - continued  
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**19. MOVEMENT IN FUNDS - continued**

Net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General unrestricted fund	87,941	(78,581)	9,360
<b>Restricted funds</b>			
Primary Role	601,751	(390,318)	211,433
Children and Young People			
- Sport England	-	(73,348)	(73,348)
Satellite Clubs	-	(23,033)	(23,033)
Workforce	-	(12,802)	(12,802)
Commonwealth Legacy School Games	60,000	(70,950)	(10,950)
Tackling Inequalities Fund			
- Sport England	140,242	(115,704)	24,538
Tackling Inequalities Fund			
- Worcestershire County Council	-	(38,922)	(38,922)
Tackling Inequalities Fund			
- Herefordshire Council	-	(61,244)	(61,244)
Grass Roots	-	(27,000)	(27,000)
My Age Can	-	(35,300)	(35,300)
Active Communities	-	(29,018)	(29,018)
Other Youth Development	20,000	(3,800)	16,200
Macmillan	-	(943)	(943)
Apprenticeship fund	2,000	(2,000)	-
Ignite CIC	6,904	-	6,904
Opening School Facilities Programme fund	13,218	(13,218)	-
	<u>844,115</u>	<u>(897,600)</u>	<u>(53,485)</u>
<b>TOTAL FUNDS</b>	<u>932,056</u>	<u>(976,181)</u>	<u>(44,125)</u>

**Sports Partnership Herefordshire And  
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**Notes to the Financial Statements - continued  
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**19. MOVEMENT IN FUNDS - continued**

**Comparatives for movement in funds**

	At 1.4.21 £	Net movement in funds £	Transfers between funds £	At 31.3.22 £
<b>Unrestricted funds</b>				
General unrestricted fund	201,524	2,266	(47)	203,743
Designated fund	250,000	-	-	250,000
Redundancy fund	50,000	-	-	50,000
Pension fund	<u>95,900</u>	<u>-</u>	<u>4,100</u>	<u>100,000</u>
	597,424	2,266	4,053	603,743
<b>Restricted funds</b>				
Primary Role	20,723	(4,020)	(4,053)	12,650
Children and Young People - Sport England	38,578	34,770	-	73,348
Children and Young People - Dept. for Education	5,365	-	-	5,365
School Games	10,075	(10,075)	-	-
Satellite Clubs	79,573	(56,540)	-	23,033
Workforce	13,043	(241)	-	12,802
Commonwealth Legacy School Games	-	11,445	-	11,445
Tackling Inequalities Fund - Sport England	15,054	(1,666)	-	13,388
Tackling Inequalities Fund - Worcestershire County Council	-	45,862	-	45,862
Tackling Inequalities Fund - Herefordshire Council	-	69,744	-	69,744
Grass Roots	-	30,000	-	30,000
My Age Can	-	43,606	-	43,606
Active Communities	52,665	15,750	-	68,415
Other Youth Development	4,968	1,752	-	6,720
Macmillan	<u>943</u>	<u>-</u>	<u>-</u>	<u>943</u>
	<u>240,987</u>	<u>180,387</u>	<u>(4,053)</u>	<u>417,321</u>
<b>TOTAL FUNDS</b>	<u>838,411</u>	<u>182,653</u>	<u>-</u>	<u>1,021,064</u>

**Sports Partnership Herefordshire And  
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**Notes to the Financial Statements - continued  
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**19. MOVEMENT IN FUNDS - continued**

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General unrestricted fund	92,632	(90,366)	2,266
<b>Restricted funds</b>			
Primary Role	206,182	(210,202)	(4,020)
Children and Young People			
- Sport England	233,599	(198,829)	34,770
School Games	-	(10,075)	(10,075)
Satellite Clubs	-	(56,540)	(56,540)
Workforce	48,108	(48,349)	(241)
Opening Schools Facilities	140,897	(140,897)	-
Commonwealth Legacy School Games	35,500	(24,055)	11,445
Tackling Inequalities Fund			
- Sport England	50,000	(51,666)	(1,666)
Tackling Inequalities Fund			
- Worcestershire County Council	92,000	(46,138)	45,862
Tackling Inequalities Fund			
- Herefordshire Council	105,000	(35,256)	69,744
Grass Roots	50,000	(20,000)	30,000
My Age Can	45,000	(1,394)	43,606
Active Communities	86,496	(70,746)	15,750
Other Youth Development	1,922	(170)	1,752
Apprenticeship fund	2,000	(2,000)	-
	<u>1,096,704</u>	<u>(916,317)</u>	<u>180,387</u>
<b>TOTAL FUNDS</b>	<u>1,189,336</u>	<u>(1,006,683)</u>	<u>182,653</u>

**PURPOSE OF DESIGNATED FUNDS**

**Operational reserve fund**

The trustees have put reserves to one side so that if significant funding is lost, time is allocated to seek alternatives. If alternative sources of funding are not secured and the charity had to be wound down this can be managed and any commitments honoured.

This designated fund is not expected to be expended within the foreseeable future.

**Redundancy fund**

Redundancy costs are not an eligible cost for any of the grants or contracts that the charity currently receives. The charity has set aside a redundancy reserve in case that the charity's funding agreements with its primary funding provider Sport England end or is significantly reduced, as that would necessitate the charity to make some or all of its staff redundant.

Whilst the activities of Sport England are subject to government policy and are therefore subject to changes in government, there is currently no indication that Sport England will cease funding the charity within the foreseeable future. The remaining balance in this designated fund is therefore not expected to be expended within the foreseeable future.

**Pension fund**

The charity has both current and past employees who are members of a Local Government Pension Scheme (LGPS). The trustees have set aside a pension reserve in case the charity is called upon to pay additional lump sum pension contributions to cover their share of any actuarial deficits in the LGPS, including those created in future periods following significant changes in actuarial projections.

Based on Worcestershire Pension Fund's triennial actuarial valuation results as at 31 March 2022 the charity's share of the scheme is forecast to be in surplus as at that date.

**Sports Partnership Herefordshire And  
Worcestershire  
Trading as Active Herefordshire & Worcestershire**

**Notes to the Financial Statements - continued  
for the Year Ended 31st March 2023**

**19. MOVEMENT IN FUNDS - continued**

However there is an additional complication in that the staff who are members of this pension scheme (both current and past) were originally employed by Worcester City Council who were transferred to the charity under TUPE Regulations when the charity was first set up. Whilst Worcester City Council is responsible for the share of the Worcestershire Pension Fund relating to the employment of these staff up to the date that their employment was transferred to the charity, there is the possibility that the charity may be called upon to make additional contributions to the Worcestershire Pension Fund to cover Worcester City Council's share of these pension obligations.

**PURPOSE OF RESTRICTED FUNDS**

**System Partner (formerly Primary Role) fund**

Sport England funding received for the purpose of creating a healthier Herefordshire & Worcestershire by harnessing the power of physical activity, focussing on those populations that are the least engaged and would most benefit from regular opportunities.

From April 2022 Sport England now issues a single combined grant which incorporates funding previously received separately as Children and Young People and Workforce funding.

**Children and Young People fund**

Sport England funding received for the purpose of having a strong understanding of young people (people and place), and work with local structures to develop and deliver positive experiences for young people (over 5) in order to increase the number of children and young people who have a positive attitude towards sport and physical activity. This includes continuing to deliver School Games Festivals, Active Lives Children and Young People Survey and Volunteer Leaders & Coaches Programme.

From April 2022 this fund has been incorporated into the System Partner funding.

**Children and Young People (DfE) fund**

Additional funding received from Dept. for Education relating to the Children and Young People (SE) fund.

**Primary PE and Sport Premium fund**

The Primary PE and Sport Premium (PPSP) is ring fenced money to primary schools in order to improve the quality of primary PE. A significant focus of the premium is how it can be used to provide sustained development of sport, physical activity and PE within schools.

From September 2020 this fund has been replaced by the Children and Young People funding.

**School Games fund**

The School Games is a government led programme designed to deliver competitive school sport to all young people. A network of School Games Organisers (SGOs) and Local Organising Committees (LOCs) have worked alongside the Youth Sport Trust in delivering three distinct levels of competition since the Games' inception in 2010 - ranging from intra-inter school activity, in addition to the National Finals, which is supported by National Governing Bodies.

From September 2020 this fund has been replaced by the Children and Young People fund.

**Satellite Clubs fund**

Sport England funding originally received to establish new and regular opportunities for inactive people aged 14-19 to participate in sport or physical activity.

Since then Sport England has expanded the purpose for which the remaining unspent funding can be used for to include any costs that can otherwise be allocated to the Children and Young People fund.

From September 2020 this fund has been replaced by the Children and Young People fund.

**Opening Schools Facilities**

Sport England funding received for the purpose of helping schools open their facilities to the public once the coronavirus (Covid-19) pandemic is over.

**Commonwealth Legacy School Games**

Sport England funding received for the purpose of using the Birmingham 2022 Commonwealth Games as a catalyst to help get more people active.

**Sports Partnership Herefordshire And  
Worcestershire  
Trading as Active Herefordshire & Worcestershire**

**Notes to the Financial Statements - continued  
for the Year Ended 31st March 2023**

**19. MOVEMENT IN FUNDS - continued**

**Workforce fund**

Funding used in helping to recruit, develop and deploy a quality and diverse workforce through the charity's work with sport and non-sport partners and sectors.

From April 2022 this fund has been incorporated into the System Partner funding.

**Tackling Inequalities Fund**

Funding received to help the sport and physical activity sector through the coronavirus (Covid-19) crisis.

**Grass Roots**

Herefordshire Council funding received to be used to assist non-government affiliated sports clubs from recommencing activities following Covid.

**My Age Can**

Herefordshire Council funding received to be used both increase rural led walks across Herefordshire and deliver 12 weeks of PA taster opportunities within communities and workplaces, focussing on activities, such as, but not limited to walking sports, thai chi, Nordic walking, chair based exercises, gentler activity.

**Active Communities fund**

Funding to encourage participation in local rural areas and obtain support from local community leaders to help to sustain projects in the long term.

**Other Youth Development fund**

Funding to deliver a programme of diversionary activities for at risk youth.

**Macmillan fund**

Funding for the Move-More Coordinator - to engage with patients whose lives have been affected by cancer and help them to become more active.

**Apprenticeship fund**

Funding received from ESFA to assist with employing an apprentice member of staff.

**Ignite CIC fund**

Funding received to support community development in Herefordshire.

**Opening School Facilities Programme fund**

Dept. for Education funding received to use school's sports facilities outside of the school's regular day, after school, and during weekends or holidays.

**TRANSFERS BETWEEN FUNDS**

During the year tangible fixed asset additions totalling £11,478 was paid out of the system partner restricted fund (formerly the primary role restricted fund) was transferred to general funds on purchase.

**20. RELATED PARTY DISCLOSURES**

The spouse of one of the trustees was paid a total of £1,200 (2022 - £nil) in regards to photography services.

**Sports Partnership Herefordshire And  
Worcestershire  
Trading as Active Herefordshire & Worcestershire**

**Notes to the Financial Statements - continued  
for the Year Ended 31st March 2023**

**21. FRC ETHICAL STANDARD - PROVISIONS AVAILABLE FOR SMALL ENTITIES**

In common with many other businesses of our size and nature we use our auditors to prepare and submit returns to the tax authorities and assist with the preparation of the financial statements.

**22. PENSION COMMITMENTS**

The charity's employees belong to two principal pension schemes, being the Local Government Pension Scheme (LGPS), which is managed by Worcestershire Pension Fund, for the staff who were employed by the charity when it was first incorporated and had their transferred to the charity under TUPE Regulations, and a defined contribution scheme for all other staff.

The LGPS is a funded defined benefit pension scheme, with the assets held in separate trustee-administered funds. The agreed contribution rates for employers is 22.5% for the next 3 years. Employees pay contributions at variable rates depending on their level of gross wages received each month. In addition, based on Worcestershire Pension Fund's triennial actuarial valuation results as at 31 March 2022, the charity's share of the scheme is forecast to be in surplus and the charity is expected to receive a total of £8,800 back in the form of reduced employer contribution payable to the pension fund between 2024 and 2026.

At the year end the charity had the following pension creditors:

	<b>2023</b>	<b>2022</b>
	<b>£</b>	<b>£</b>
Creditors: amounts falling due within one year (note 17)	<u>-</u>	<u>1,400</u>
	<u>-</u>	<u>1,400</u>
 Multi-employee defined benefit schemes - lump sum top-up payments	 <u>-</u>	 <u>1,400</u>
	 <u>-</u>	 <u>1,400</u>

Employer pension costs for the year were as follows:

	<b>2023</b>	<b>2022</b>
	<b>£</b>	<b>£</b>
Multi-employee defined benefit schemes	<b>15,251</b>	16,356
Defined contribution schemes	<b>22,518</b>	21,963
	<u><b>37,769</b></u>	<u>38,319</u>

**Sports Partnership Herefordshire And  
Worcestershire  
Trading as Active Herefordshire & Worcestershire**

**Notes to the Financial Statements - continued  
for the Year Ended 31st March 2023**

**23. INCOME RECEIVED FROM PUBLIC INVESTORS**

	Sports England £	Worcester -shire County Council £	Hereford -shire Council £	Other Public Sector £	Other Income £	Total £
<b>Income</b>						
Grant income	801,993	80,607	-	30,218	11,904	<b>924,722</b>
Trading income	-	-	-	-	6,575	<b>6,575</b>
Bank interest	-	-	-	-	759	<b>759</b>
<b>Total income</b>	<b>801,933</b>	<b>80,607</b>	<b>-</b>	<b>30,218</b>	<b>19,238</b>	<b>932,056</b>
<b>Expenditure</b>						
Programme management	72,826	13,767	-	3,800	-	<b>90,393</b>
Other direct delivery costs	49,240	23,959	2,065	2,305	-	<b>77,569</b>
Grants issued	214,301	7,532	67,324	250	-	<b>289,407</b>
Staff costs	263,779	51,114	45,000	33,494	7,800	<b>401,187</b>
General overheads	86,009	16,196	9,155	6,265	-	<b>117,625</b>
<b>Total expenditure</b>	<b>686,115</b>	<b>112,568</b>	<b>123,544</b>	<b>46,114</b>	<b>7,800</b>	<b>976,181</b>
<b>Reallocations (see below)</b>	<b>(11,478)</b>	<b>(6,961)</b>	<b>-</b>	<b>-</b>	<b>18,439</b>	<b>-</b>
<b>Surplus/(deficit) for year</b>	<b>104,360</b>	<b>(38,922)</b>	<b>(123,544)</b>	<b>(15,896)</b>	<b>29,877</b>	<b>(44,125)</b>
<b>Funds as at 1.4.22</b>	<b>146,666</b>	<b>45,862</b>	<b>143,350</b>	<b>78,578</b>	<b>606,608</b>	<b>1,021,064</b>
<b>Funds as at 31.3.23</b>	<b>251,026</b>	<b>6,940</b>	<b>19,806</b>	<b>62,682</b>	<b>636,485</b>	<b>976,939</b>

**Comparatives for income received from public investors**

	Sports England £	Worcester -shire County Council £	Hereford -shire Council £	Other Public Sector £	Other Income £	Total £
<b>Income</b>						
Grant income	714,286	168,365	200,000	88,496	3,725	<b>1,174,872</b>
Trading income	-	-	-	-	14,424	<b>14,424</b>
Bank interest	-	-	-	-	40	<b>40</b>
<b>Total income</b>	<b>714,286</b>	<b>168,365</b>	<b>200,000</b>	<b>88,496</b>	<b>18,189</b>	<b>1,189,336</b>
<b>Expenditure</b>						
Programme management	78,449	7,280	-	5,950	-	<b>91,679</b>
Other direct delivery costs	47,415	33,380	1,155	12,441	-	<b>94,391</b>
Grants issued	246,264	41,180	55,257	31,228	-	<b>373,929</b>
Staff costs	294,696	34,705	-	22,471	8,606	<b>360,478</b>
General overheads	73,789	11,353	238	826	-	<b>86,206</b>
<b>Total expenditure</b>	<b>740,613</b>	<b>127,898</b>	<b>56,650</b>	<b>72,916</b>	<b>8,606</b>	<b>1,006,683</b>
<b>Reallocations (see below)</b>	<b>(4,053)</b>	<b>5,395</b>	<b>-</b>	<b>-</b>	<b>(1,342)</b>	<b>-</b>
<b>Surplus/(deficit) for year</b>	<b>(30,380)</b>	<b>45,862</b>	<b>143,350</b>	<b>15,580</b>	<b>8,241</b>	<b>182,653</b>
<b>Funds as at 1.4.22</b>	<b>177,046</b>	<b>-</b>	<b>-</b>	<b>62,998</b>	<b>598,367</b>	<b>838,411</b>
<b>Funds as at 31.3.23</b>	<b>146,666</b>	<b>45,862</b>	<b>143,350</b>	<b>78,578</b>	<b>606,608</b>	<b>1,021,064</b>

**Sports Partnership Herefordshire And  
Worcestershire  
Trading as Active Herefordshire & Worcestershire**

**Notes to the Financial Statements - continued  
for the Year Ended 31st March 2023**

**23. INCOME RECEIVED FROM PUBLIC INVESTORS - continued**

**Reallocations**

Reallocations include Sports England funding totalling £11,478 (2022 - £4,053) spent on tangible fixed asset additions transferred to unrestricted funds on purchase.

Reallocations also include the surplus in the year of £6,961 (2022 - deficit of £5,395) on a Worcestershire County Council contract for services provided which has been allocated to unrestricted funds (rather than restricted funds).

**Omission of cash received and deferred grant reconciliation**

Charity SORP requires that charities account for grant income under the "performance" model, and cannot apply the "accruals" model instead.

Under the "performance" model, grants that do not impose specified future performance-related conditions on the recipient is recognised in income when the grant proceeds are received or receivable and grants that impose specified future performance-related conditions on the recipient is recognised in income only when the performance-related conditions are met.

The charity has no deferred income at either the end of the current year end or at the end of the previous year.

Under the "accruals" model, grants are recognised in income on a systematic basis over the periods in which the entity recognises the related costs for which the grant is intended to compensate. If grant income had been accounted for under the "accruals" model, then the charity would have at the year end deferred income approximately equal to the balance of restricted funds.

**Sports Partnership Herefordshire And  
Worcestershire  
Trading as Active Herefordshire & Worcestershire**

**Detailed Statement of Financial Activities  
for the Year Ended 31st March 2023**

	2023 £	2022 £
<b>INCOME AND ENDOWMENTS</b>		
<b>Donations and legacies</b>		
Grants	810,897	681,579
<b>Other trading activities</b>		
Course income	1,340	167
PSI takings	4,935	8,606
Commercial income	<u>300</u>	<u>5,651</u>
	6,575	14,424
<b>Investment income</b>		
Bank interest	759	40
<b>Charitable activities</b>		
Grants and contract income	<u>113,825</u>	<u>493,293</u>
<b>Total incoming resources</b>	<b>932,056</b>	<b>1,189,336</b>
<b>EXPENDITURE</b>		
<b>Charitable activities</b>		
Equipment	4,214	1,374
Venue hire	15,059	6,894
Coaching and tutor fees	20,546	25,019
Programme management	90,393	103,079
Courses	1,712	8,150
Hospitality and refreshments	3,455	2,452
Design and printing	733	870
Photography and videography	8,336	3,957
Branded merchandise	22,168	33,171
Bad debts	-	(35)
Depreciation of sports equipment	1,346	1,139
Grants to institutions	<u>289,407</u>	<u>373,929</u>
	457,369	559,999
<b>Support costs</b>		
Wages	334,193	298,604
Social security	29,226	23,555
Pensions	37,768	38,319
Rent	12,235	9,481
Insurance	4,465	3,685
Telephone	2,274	1,653
Postage and office supplies	2,586	7,480
Advertising and marketing	774	2,908
Sundries	15,193	3,410
Subscriptions	9,905	11,945
Training	2,603	1,272
Travel	6,824	2,232
Computer	10,509	18,995
Professional fees	34,727	8,699
Bank charges	100	166
Depreciation of fixtures and fittings	332	84
Depreciation of computer equipment	6,422	3,076
Auditors' remuneration	3,885	4,950
Auditor's fees for other services	<u>4,791</u>	<u>6,170</u>
	518,812	446,684
<b>Total resources expended</b>	<b>976,181</b>	<b>1,006,683</b>
<b>Net (expenditure)/income</b>	<b><u>(44,125)</u></b>	<b><u>182,653</u></b>

This page does not form part of the statutory financial statements

**SPORTS PARTNERSHIP HEREFORDSHIRE AND WORCESTERSHIRE**

England & Wales - Charity number 1184297

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# Accounts

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**REGISTERED COMPANY NUMBER: 08822764 (England and Wales)**  
**REGISTERED CHARITY NUMBER: 1184297**

**Report of the Trustees and**  
**Audited Financial Statements for the Year Ended 31st March 2022**  
**for**  
**Sports Partnership Herefordshire And**  
**Worcestershire**  
**Trading as Active Herefordshire & Worcestershire**

Richards Sandy Audit Services Limited  
(Statutory Auditor)  
Thorneloe House  
25 Barbourne Road  
Worcester  
WR1 1RU

**Sports Partnership Herefordshire And  
Worcestershire  
Trading as Active Herefordshire & Worcestershire**

**Contents of the Financial Statements  
for the Year Ended 31st March 2022**

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**Sports Partnership Herefordshire And  
Worcestershire  
Trading as Active Herefordshire & Worcestershire**

**Reference and Administrative Details  
for the Year Ended 31st March 2022**

<b>TRUSTEES</b>	L M Fish A G Gilmour J J O'Toole S M Scriven D J Strutt P E Sugg J H W Teal R Widdowson	(appointed 14 May 2021) (Chair)
<b>COMPANY SECRETARY</b>	S L Brewster	
<b>REGISTERED OFFICE</b>	Hines Building University of Worcester Henwick Grove Worcester Worcestershire WR2 6AJ	
<b>REGISTERED COMPANY NUMBER</b>	08822764 (England and Wales)	
<b>REGISTERED CHARITY NUMBER</b>	1184297	
<b>INDEPENDENT AUDITORS</b>	Richards Sandy Audit Services Limited (Statutory Auditor) Thorneloe House 25 Barbourne Road Worcester WR1 1RU	
<b>CHIEF EXECUTIVE OFFICER</b>	S L Brewster	
<b>BANKERS</b>	Lloyds Bank 4 The Cross Worcester WR1 3PY	

**Sports Partnership Herefordshire And  
Worcestershire  
Trading as Active Herefordshire & Worcestershire**

**Report of the Trustees  
for the Year Ended 31st March 2022**

The trustees who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 31st March 2022. The trustees have adopted the provisions of 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).

## **OBJECTIVES AND ACTIVITIES**

### **Objectives and aims**

The charity's objects are:

- the advancement of amateur sport for the benefit of local communities in England, and primarily Herefordshire and Worcestershire;
- to promote the physical and mental health and wellbeing of members of the public in the area of benefit by the provision or assistance with the provision of facilities for sport, exercise and physical and training; and
- to advance the education of the public in the area of benefit with regard to sport science, sport and physical activity, including by carrying out, facilitating and/or enabling research into the benefits of sports and physical activity and the publication of the useful results of such research.

### **Significant activities**

The charity works across the eight local authority areas across Herefordshire and Worcestershire. Key Stakeholders include the local authorities, two public health teams, Sport England, the University of Worcester, National Governing Bodies of Sport and the local clubs affiliated to them as well as other key voluntary sector organisations to lead on the delivery and discovery of sport and physical activity across Herefordshire and Worcestershire.

As well as the general promotion of sport and physical activity, the charity also provides:

- **School Games**  
A programme funded by Sport England National Lottery funding, designed to deliver competitive school sport to all young people.
- **Satellite Clubs**  
Establishes new and regular opportunities for inactive young people aged 14-19 to participate in sport or physical activity.
- **Primary PE & School Sport**  
Uses funding from Sport England to support local, eligible schools to spend their PPSP funding effectively.
- **Workforce**  
Provides training and support for volunteering and professional sports coaches.
- **Postural Stability Instruction (PSI)**  
Exercise classes aimed at preventing falls in older people.
- **Active Lives Survey**  
The Active Lives Survey (ALS) for Children and Young people is undertaken to gain a detailed insight into the current physical activity habits of the nation's children and young people (aged 5 to 16).

### **Public benefit**

The trustees confirm that they have complied with the duty in Section 4 of Charities Act 2011 to have due regard to the guidance issued by the Charity Commission concerning public benefit.

### **Grantmaking**

The charity provides grant funding to local organisations as part of its strategies to promote and deliver sports activities within the local area. Individual grants are of usually low value grants (typically less than £5,000 each) and are awarded based on applications made by local organisations to the charity. Many of these projects are funded out of grants received by the charity specifically to make such grants to local organisations, in line with national policies set by Sport England.

The charity also pays larger grants to institutions where the charity has received funding for a specific project and the grants issued out of that funding were a specific element of the funding application.

**Sports Partnership Herefordshire And  
Worcestershire  
Trading as Active Herefordshire & Worcestershire**

**Report of the Trustees  
for the Year Ended 31st March 2022**

## **OBJECTIVES AND ACTIVITIES**

### **Volunteers**

Whilst the charity does not itself directly benefit from the use of volunteers in undertaking its activities, part of the charity's purpose is to support local sports organisations, many of which are run by or rely on the use of volunteers.

## **ACHIEVEMENT AND PERFORMANCE**

### **Charitable activities**

Despite working with and around the various COVID restriction the charity remained agile in our delivery with a mix of face to face delivery and online. Anxiety from participants to return to face to face delivery was evident, but this gradually improved through the year. The charity have been fortunate in receiving additional funding from Sport England, Herefordshire Council and Worcestershire County Council to help communities and schools to recovery from the effects of COVID restriction and to address the drop off in participation.

Through this additional funding the charity were able to support groups and participants to return to regular activity in sport and physical activity whilst addressing broader social issues e.g. social isolation and loneliness amplified by the various lockdown and restrictions. Organisations ranged from small local clubs who have suffered from a drop in memberships to larger charities ensuring that they could use sport and physical activity to get people back to feeling connected.

The charity continued to encourage walking which had grown in popularity over the last twelve months with a specific project aimed at consolidating all existing walking opportunities and to address gaps in provision, the charity also saw a return to running larger events such as school games (adhering to the covid guidance at the time).

With Sport England having launched their new strategy we were given the opportunity to apply for 'System Partner' funding which aligned to the ambitions within 'Uniting the Movement'. The charity were successful and worked towards re-shaping delivery in line with this funding.

Boards meeting switched from online to a hybrid model with a mix of face to face an online with sub groups meeting as needed to look at the various funding opportunities and grants available to the Partnership.

### **Fundraising activities**

The charity does not solicit members of the public for donations or engage in any other trading activity that does not directly relate to the charitable purpose of the charity.

## **FINANCIAL REVIEW**

### **Financial position**

At the year end the charity had reserves as follows:

	<b>2021</b>	<b>2020</b>
	<b>£</b>	<b>£</b>
General unrestricted funds	<b>203,743</b>	201,524
Designated reserve funds	<b>400,000</b>	395,900
Restricted funds	<b><u>417,321</u></b>	<u>240,987</u>
Total reserves	<b><u>1,021,064</u></b>	<u>838,411</u>

During the year the charity received several large grants relating to assisting the sport and physical activity sector both during the coronavirus outbreak and to help recover afterwards. Many of the relating projects were still ongoing at the year end and the charity held unspent restricted funds at the year end relating to these projects.

The normal activities of the charity were disrupted by the coronavirus outbreak in both the current and previous years and with the charity focussing on projects relating to the coronavirus outbreak the charity has accumulated unspent restricted funding on its primary Sport England funded activities.

### **Principal funding sources**

The charity is currently very dependent on Sport England funding to fulfil its objects as a charity and its objectives as an organisation. Sport England funding accounted for 60% (2021 - 76%) of the charity's total income.

**Sports Partnership Herefordshire And  
Worcestershire  
Trading as Active Herefordshire & Worcestershire**

**Report of the Trustees  
for the Year Ended 31st March 2022**

**FINANCIAL REVIEW (continued)**

**Reserves policy**

Most of the charity's restricted fund income is received as a single annual grant for a period that overlaps the financial year end of the charity, so that at the year end the charity has received (or has accrued for) grant income that is partly to be spent in the first part of the next financial year.

All restricted funds relating to specific projects held at the year end is planned to be expended by the end of the annual grant period to which such funding relates. See note 20 for further details of individual restricted funds.

The charity has the following designated funds:

- **Operational Reserve**

The trustees have agreed to put reserves to one side so that if significant funding is lost, time is allocated to seek alternatives. If alternative sources of funding are not secured and the charity had to be wound down this can be managed and any commitments honoured. This includes salaries, commitments to stakeholders and other obligations to ongoing programmes. The level of this reserve is set at £250,000 (2021 - £250,000), based on approx. 6 month's budgeted expenditure (excluding some activities funded by fund providers other than Sport England).

- **Redundancy Fund**

Redundancy costs not an eligible cost for any of the grants / contract that the charity currently run. In order to ensure that, in the event that the charity needs to cease operations, redundancies are fully funded, the charity has set aside an additional amount of £50,000 (2021 - £50,000).

- **Pension Fund**

When the charity was created a number of staff were TUPEd across from Worcester City Council. As part of the TUPE transfer, the charity became a member of the Worcestershire Local Government Pension Scheme (a defined benefit scheme). At the point of transfer Worcester City Council absorbed the pension deficits relating to these staff, on the understanding that all future liabilities were the responsibility of the charity. The charity has set an amount aside in case in future years there are significant unfavourable actuarial movements for which the charity will be expected to contribute, additional top up contributions over and above contributions paid in the past. The amount set aside for this purpose is £100,000 (2021 - £95,900).

In addition, Sport England annual funding is usually received after the period to which it relates, so the charity is required to hold cash reserves to fund all related expenditure prior to the receipt of this funding.

At the year end the charity had general unrestricted reserves of £203,743 (2021 - £201,524). Excluding the book value of tangible fixed assets held within general unrestricted funds at the year end of £8,918 (2021 - £9,164), the charity has free reserves of £194,825 (2021 - £192,360). The trustees of the charity plan to use these funds as follows:

- With our medium-term financial planning subject to / dependent on various grants from Sport England it is prudent to diversify the source from which grants / contract originate. With some grants dependent on performance a level of contingency is required to manage cash flow and unexpected events. £150,000 is allocated for this purpose.
- The remaining fund are to be designated for projects as yet not defined. These will be subject to board approval on a project by project case.

**Going concern**

The charity's core funding agreement with Sport England is expected to continue for the foreseeable future, although this is susceptible to changes in government policy.

The charity is considered to have sufficient reserves to continue operating. There are no currently known issues that may cause the charity to cease operating within the foreseeable future.

**Sports Partnership Herefordshire And  
Worcestershire  
Trading as Active Herefordshire & Worcestershire**

**Report of the Trustees  
for the Year Ended 31st March 2022**

**FINANCIAL REVIEW (continued)**

**Covid-19**

Some of the operations of the charity were postponed or adapted due to the coronavirus outbreak.

Two of the charity's major funders (Sport England and Community Lottery Fund) were quick to confirm that all existing funding was secure and could be re-purposed to support the community in staying active. All KPIs have also been suspended as face to face delivery has been suspended.

Our face to face delivery of the postural stability instruction programme was suspended, but with the support of the funder (Worcestershire County Council) the resources re-purposed to support the Here2Help initiative.

Income generated through delivery was significantly impacted but this has been mitigated with additional grants from Sport England in tackling inequalities.

The charity's staff have worked from home, as the charity's office at the University of Worcester was closed down for the duration of the outbreak.

**Principal risks and uncertainties**

The principal risk to the charity is the withdrawal of funding from Sport England. In order to mitigate this, the charity holds specific designated funds to cover the operating of the charity over a short period, during which the charity could search for alternative funding, or if this was unsuccessful make staff redundancies.

The charity also holds reserves in case it is required to make additional contributions to the LGPS that it belongs.

The trustees have a duty to identify and review the risks to which the charity is exposed and to ensure appropriate controls are in place to provide reasonable assurance against fraud and error.

**FUTURE PLANS**

As mentioned the charity were successful in our application to Sport England for 'System Partner' funding so will review our own strategy to align with Uniting the Movement. This is not a departure from our core business, it just allows us to add capacity into our team and go further in certain areas for example allowing our work to resonate more broadly with health partners, active environment, schools and communities. To do this the charity will be recruiting new team members focused on specific areas of work. Our local authority partners are also reviewing, consulting and publishing action plans and strategies and part of our work continues to be part of that process and advocate for sport and physical activity.

Sport England and our other funding partners continue to remain flexible and the charity recover from the after effects of covid and now face cost of living increases. This will undoubtedly put different pressures on activity habits and we continue to explore with other organisation what support is needed whether that be funding, training or messaging.

The team have been consulted on 'Hybrid Working' a mixture of office based and working from home, this remains a flexible as possible but under review as more partners; but not all, are wishing to return to face to face meeting and discussions. The Board will move in this direction too, with a continue mix of face to face meeting and online.

**STRUCTURE, GOVERNANCE AND MANAGEMENT**

**Governing document**

The charitable company is controlled by its governing document, its Articles of Association, and constitutes a limited company registered in England and Wales, limited by guarantee, as defined by Companies Act 2006.

**Recruitment and appointment of new trustees**

New trustees are recruited by the existing trustees via 'open' process, focused on addressing gaps identified via the skill matrix or replacing a trustee who has reached the end of their term of office. No individual may be appointed as a trustee until they have provided the charity a declaration of good character.

The charity has a plan to recruit more trustees from under-represented groups.

The Articles of Association require that the number of trustees be between three and twelve.

**Sports Partnership Herefordshire And  
Worcestershire  
Trading as Active Herefordshire & Worcestershire**

**Report of the Trustees  
for the Year Ended 31st March 2022**

**STRUCTURE, GOVERNANCE AND MANAGEMENT (continued)**

**Organisational structure**

The trustees delegate day-to-day management of the charity to the chief executive officer.

The trustees meet regularly in order to establish a clear vision and strategic direction for the charity and to monitor and evaluate performance against vision and strategic direction, including holding the chief executive officer accountable for the achievement of the charity's strategic objectives and goals.

**Induction and training of new trustees**

Trustees have a responsibility to learn about their roles, to keep abreast of current developments in the sector and to keep their skills up-to-date.

There is a documented Induction process including one-on-one meetings with the chief executive officer and the provision of essential reading/documentation.

All governance documents will be made available to any new trustees and support provided to engage them in current partnership working. This will include a meeting with the chair of the trustees and the chief executive officer.

The Partnership will support trustee development within available resources.

**Key management remuneration**

The trustees review annually the level of wages paid to the chief executive officer.

The chief executive officer pays into the LGPS and the charity is required to make employer contributions in line with the rules set by the LGPS.

**Wider network**

We are part of a network of Active Partnerships across England. We work with the eight local authorities, the two public health teams, Sport England, the University of Worcester, National Governing Bodies of Sports (NGBs) and other key organisations.

**Active Partnerships**

There are 42 Active Partnerships across England who work collaboratively with local partners to create the conditions for an active nation using the power of sport and physical activity to transform lives.

Active Partnerships are strategic organisations that recognise activity levels are affected by a complex system of influences and no single organisation or programme create sustainable change at scale. So by adopting a collaborative whole system approach, Active Partnerships seek to make active lifestyles the social norm for everyone and address the worrying levels of inactivity in society.

They do this by creating an in-depth understanding of the needs of the local community, brokering cross sector partnerships, supporting the development of a welcoming and inclusive workforce, engaging communities and share learning of what works locally.

In particular, Active Partnerships focus their efforts on inactive people and under represented groups who will benefit the most from an active lifestyle.

A unique feature of the Active Partnerships is their independence, working across all sports, activities, providers and audiences, focused on the needs of their local communities.

**Trustee indemnity provisions**

The Articles of Association state that the charity shall indemnify the trustees against any liability incurred by them in their capacity as trustees, to the extent permitted by sections 232 to 234 of Companies Act 2006.

**Sports Partnership Herefordshire And  
Worcestershire  
Trading as Active Herefordshire & Worcestershire**

**Report of the Trustees  
for the Year Ended 31st March 2022**

**STATEMENT OF TRUSTEES' RESPONSIBILITIES**

The trustees (who are also the directors of Sports Partnership Herefordshire And Worcestershire for the purposes of company law) are responsible for preparing the Report of the Trustees 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 period. In preparing those financial statements, the trustees are required to

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

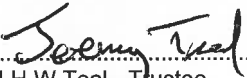
The trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charitable company and to enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding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

In so far as the trustees are aware:

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

This report has been prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small companies.

Approved by order of the board of trustees on .....13/12/2022..... and signed on its behalf by:

  
.....  
J H W Teal - Trustee

## **Report of the Independent Auditors to the Members of Sports Partnership Herefordshire And Worcestershire**

### **Opinion**

We have audited the financial statements of Sports Partnership Herefordshire And Worcestershire (the 'charitable company') for the year ended 31st March 2022 which comprise the Statement of Financial Activities, the Balance Sheet, the Cash Flow Statement and notes to the financial statements, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards (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 31st March 2022 and of its incoming resources and application of resources, including its income and expenditure, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Companies Act 2006.

### **Basis for opinion**

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the Auditors' responsibilities for the audit of the financial statements section of our report. We are independent of the charitable company in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and the provisions available for small entities, in the circumstances set out in note 22 to the financial statements, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

### **Conclusions relating to going concern**

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

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

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

### **Other information**

The trustees are responsible for the other information. The other information comprises the information included in the Annual Report, other than the financial statements and our Report of the Independent Auditors thereon.

Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether this gives rise to a material misstatement in the financial statements themselves. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact. We have nothing to report in this regard.

### **Opinions on other matters prescribed by the Companies Act 2006**

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

- the information given in the Report of the Trustees for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- the Report of the Trustees has been prepared in accordance with applicable legal requirements.

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

In the light of the knowledge and understanding of the charitable company and its environment obtained in the course of the audit, we have not identified material misstatements in the Report of the Trustees.

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

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

## **Report of the Independent Auditors to the Members of Sports Partnership Herefordshire And Worcestershire**

### **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 purposes of company law) are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

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

### **Our responsibilities for the audit of the financial statements**

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue a Report of the Independent Auditors 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:

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.

However, it is the primary responsibility of management, with the oversight of those charged with governance, to ensure that the entity's operations are conducted in accordance with the provisions of laws and regulations and for the prevention and detection of fraud.

In identifying and assessing risks of material misstatement in respect of irregularities, including fraud, we have:

- obtained an understanding of the nature of the industry and sector, including the legal and regulatory framework that the company operates in and how the company is complying with the legal and regulatory framework; and
- inquired of management, and those charged with governance, about their own identification and assessment of the risks of irregularities, including any known actual, suspected or alleged instances of fraud.

As a result of these procedures we consider the most significant laws and regulations that have a direct impact on the financial statements are the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland', the Companies Act 2006 (and related legislation), the Charities Act 2011 (and related legislation) and regulations relating to the employment and payment of staff including, but not limited to, the Employment Rights Act 1996, the National Minimum Wage Act 1998 and the Pensions Act 2008.

We performed audit procedures to detect non-compliances which may have a material impact on the financial statements, which included reviewing the financial statement disclosures and sample testing of monthly payroll records for the calculation of gross wages, payroll taxes and pension costs.

We identified the greatest risk of material impact on the financial statements from irregularities, including fraud, to be the timing of recognition of grant and contract income, and the allocation by management of wage and support costs to individual restricted funds. Our audit procedures to respond to these risks included, testing of a sample of grant and contract income against the terms of the funding agreements and the requirement of the Charities SORP (FRS 102), sample testing on the posting of journals and reviewing accounting estimates for biases.

We have also reviewed a sample of project cost returns submitted to Sport England to review whether or not the basis for expenditure allocation included within these financial statements has been calculated on a basis consistent with how such expenditure is reported back to Sport England.

Because of the inherent limitations of an audit, there is a risk that we will not detect all irregularities, including those leading to a material misstatement in the financial statements or non-compliance with regulation. This risk increases the more that compliance with a law or regulation is removed from the events and transactions reflected in the financial statements, as we will be less likely to become aware of instances of non-compliance. The risk is also greater regarding irregularities occurring due to fraud rather than error, as fraud involves intentional concealment, forgery, collusion, omission or misrepresentation.

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

**Report of the Independent Auditors to the Members of  
Sports Partnership Herefordshire And  
Worcestershire**

**Use of our report**

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



Nicholas Paul Sandy FCA (Senior Statutory Auditor)  
for and on behalf of Richards Sandy Audit Services Limited  
(Statutory Auditor)  
Thorneloe House  
25 Barbourne Road  
Worcester  
WR1 1RU

Date: ..... 13/12/2022 .....

**Sports Partnership Herefordshire And  
Worcestershire  
Trading as Active Herefordshire & Worcestershire**

**Statement of Financial Activities  
(Incorporating an Income and Expenditure Account)  
for the Year Ended 31st March 2022**

	Notes	Unrestricted funds £	Restricted funds £	<b>2022 Total funds £</b>	2021 Total funds £
<b>INCOME AND ENDOWMENTS FROM</b>					
Donations and legacies	3	-	681,579	681,579	306,182
<b>Charitable activities</b>					
Sports delivery and participation		-	367,017	367,017	294,964
Postural stability		76,365	-	76,365	76,365
Training and workforce		1,803	48,108	49,911	56,847
Other trading activities	4	14,424	-	14,424	270
Investment income	5	40	-	40	101
<b>Total</b>		<u>92,632</u>	<u>1,096,704</u>	<u>1,189,336</u>	<u>734,729</u>
<b>EXPENDITURE ON</b>					
<b>Charitable activities</b>					
Sports delivery and participation	7	19,892	867,968	887,860	651,165
Postural stability		70,474	-	70,474	76,121
Training and workforce		-	48,349	48,349	39,745
<b>Total</b>		<u>90,366</u>	<u>916,317</u>	<u>1,006,683</u>	<u>767,031</u>
<b>NET INCOME/(EXPENDITURE)</b>					
Transfers between funds	20	2,266	180,387	182,653	(32,302)
		<u>4,053</u>	<u>(4,053)</u>	-	-
<b>Net movement in funds</b>		6,319	176,334	182,653	(32,302)
<b>RECONCILIATION OF FUNDS</b>					
Total funds brought forward		597,424	240,987	838,411	870,713
<b>TOTAL FUNDS CARRIED FORWARD</b>		<u>603,743</u>	<u>417,321</u>	<u>1,021,064</u>	<u>838,411</u>

The notes form part of these financial statements


**Sports Partnership Herefordshire And  
Worcestershire  
Trading as Active Herefordshire & Worcestershire**

**Balance Sheet  
31st March 2022**

	Notes	2022 £	2021 £
<b>FIXED ASSETS</b>			
Tangible assets	15	8,918	9,164
<b>CURRENT ASSETS</b>			
Debtors	16	537,480	115,103
Cash at bank		<u>511,239</u>	<u>744,008</u>
		<b>1,048,719</b>	859,111
<b>CREDITORS</b>			
Amounts falling due within one year	17	(36,573)	(28,464)
<b>NET CURRENT ASSETS</b>		<u><b>1,012,146</b></u>	<u>830,647</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>		<b>1,021,064</b>	839,811
<b>CREDITORS</b>			
Amounts falling due after more than one year	18	-	(1,400)
<b>NET ASSETS</b>		<u><b>1,021,064</b></u>	<u>838,411</u>
<b>FUNDS</b>	20		
Unrestricted funds		603,743	597,424
Restricted funds		<u>417,321</u>	<u>240,987</u>
<b>TOTAL FUNDS</b>		<u><b>1,021,064</b></u>	<u>838,411</u>

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

The financial statements were approved by the Board of Trustees and authorised for issue on 13/12/2022 and were signed on its behalf by:

  
.....  
J H W Teal - Trustee

**Sports Partnership Herefordshire And  
Worcestershire  
Trading as Active Herefordshire & Worcestershire**

**Cash Flow Statement  
for the Year Ended 31st March 2022**

	Notes	2022 £	2021 £
<b>Cash flows from operating activities</b>			
Cash generated from operations	1	<u>(228,756)</u>	<u>376,870</u>
Net cash (used in)/provided by operating activities		<u>(228,756)</u>	<u>376,870</u>
<b>Cash flows from investing activities</b>			
Purchase of tangible fixed assets		<u>(4,053)</u>	<u>(6,228)</u>
Interest received		<u>40</u>	<u>101</u>
Net cash used in investing activities		<u>(4,013)</u>	<u>(6,127)</u>
<b>Change in cash and cash equivalents in the reporting period</b>		<u>(232,769)</u>	<u>370,743</u>
<b>Cash and cash equivalents at the beginning of the reporting period</b>		<u>744,008</u>	<u>373,265</u>
<b>Cash and cash equivalents at the end of the reporting period</b>		<u>511,239</u>	<u>744,008</u>

The notes form part of these financial statements

**Sports Partnership Herefordshire And  
Worcestershire  
Trading as Active Herefordshire & Worcestershire**

**Notes to the Cash Flow Statement  
for the Year Ended 31st March 2022**

**1. RECONCILIATION OF NET INCOME/(EXPENDITURE) TO NET CASH FLOW FROM OPERATING ACTIVITIES**

	2022 £	2021 £
<b>Net income/(expenditure) for the reporting period (as per the Statement of Financial Activities)</b>	<b>182,653</b>	<b>(32,302)</b>
<b>Adjustments for:</b>		
Depreciation charges	4,299	3,954
Interest received	(40)	(101)
(Increase)/decrease in debtors	(422,377)	417,853
Increase/(decrease) in creditors	<u>6,709</u>	<u>(12,534)</u>
<b>Net cash (used in)/provided by operations</b>	<b><u>(228,756)</u></b>	<b><u>376,870</u></b>

**2. ANALYSIS OF CHANGES IN NET FUNDS**

	At 1.4.21 £	Cash flow £	At 31.3.22 £
<b>Net cash</b>			
Cash at bank	<u>744,008</u>	<u>(232,769)</u>	<u>511,239</u>
	<u>744,008</u>	<u>(232,769)</u>	<u>511,239</u>
<b>Total</b>	<b><u>744,008</u></b>	<b><u>(232,769)</u></b>	<b><u>511,239</u></b>

**Sports Partnership Herefordshire And  
Worcestershire  
Trading as Active Herefordshire & Worcestershire**

**Notes to the Financial Statements  
for the Year Ended 31st March 2022**

**1. ACCOUNTING POLICIES**

**BASIS OF PREPARING THE FINANCIAL STATEMENTS**

The financial statements of the charitable company, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Companies Act 2006, except in regard to the treatment of the LGPS as if it was a defined contribution scheme rather than if it was a defined benefit scheme, which is a departure from the requirement of FRS 102 done on the basis that accounting for the LGPS as a defined benefit scheme is inconsistent with the requirement to give a true and fair view (see the accounting policy for pension costs for more details).

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

The financial statements are presented in sterling which is the functional currency of the charity and rounded to the nearest £1.

**GOING CONCERN**

The trustees assess whether the use of going concern is appropriate i.e. whether there are any material uncertainties related to events or conditions that may cast significant doubt on the ability of the charity to continue as a going concern. The trustees make this assessment in respect of a period of at least one year from the date of authorisation for issue of the financial statements and have concluded that the charity has adequate resources to continue in operational existence for the foreseeable future and there are no material uncertainties about the charity's ability to continue as a going concern, thus they continue to adopt the going concern basis of accounting in preparing the financial statements.

**INCOME**

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

Income from grants and donations is recognised in the period in which the charity is entitled to receipt and the amount can be measured with reasonable certainty. Income from grants is only deferred when the charity has to fulfil conditions not yet met before becoming entitled to it or where the donor has specified that the income is to be expended in a future period.

Income from the provision of courses and other commercial services are recognised on delivery of those services.

Interest income is recognised for all interest-bearing instruments on an accrual basis.

**EXPENDITURE**

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, 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 accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Grants offered subject to conditions which have not been met at the year end date are noted as a commitment but not accrued as expenditure.

**ALLOCATION AND APPORTIONMENT OF COSTS**

All direct costs that can be identified to a specific fund are allocated to that fund.

Wage costs are split between individual funds based on estimated split of time spent on the activities of each fund for each individual staff member.

General support costs are split between funds based on estimated staff hours spent on the activities of each fund.

**TAXATION**

The charity is exempt from corporation tax on its charitable activities.

**Sports Partnership Herefordshire And  
Worcestershire  
Trading as Active Herefordshire & Worcestershire**

**Notes to the Financial Statements - continued  
for the Year Ended 31st March 2022**

**1. ACCOUNTING POLICIES - continued**

**TANGIBLE FIXED ASSETS**

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Sports equipment	- 25% on reducing balance
Fixtures and fittings	- 20% on reducing balance
Computer equipment	- 33% on cost

All fixed assets are initially measured at cost and depreciated as detailed above. Items under £250 are not capitalised.

**FUND ACCOUNTING**

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

**OPERATING LEASES**

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

**PENSION COSTS**

The company operates both a defined contribution pension scheme and participates in a Local Government Pension Scheme.

Contributions payable to the company's defined contribution pension scheme are charged to profit or loss in the period to which they relate.

The Local Government Pension Scheme (LGPS) is a funded multi-employer defined benefit scheme and the assets are held separately from those of the company in separate trustee administered funds. Whilst it would be possible to obtain an actuarial valuation of the charity's share of the LGPS to which the charity belongs, the trustees of the charity believe that to account for the LGPS as a defined benefit scheme, rather than as a defined contribution scheme, would be inconsistent with the requirement to give a true and fair view. This is because the trustees do not consider their annual contributions relating to settling their share of the LGPS's current forecast deficit to be material to the accounts of the charity (based on the information provided within the most recent triennial actuarial valuation of the relevant LGPS) and also due to the very low number of members of the LGPS allocated to the charity compared to the overall number of members of the relevant LGPS, it is considered probable that an actuarial valuation of the charity's share of the deficit would likely be significantly below the level of materiality of the LGPS's own full actuarial valuation and as such the charity would be disproportionately affected by any significant uncertainty in assumptions or errors compared to other scheme employers. In addition, the minority of employees of the charity that belong to the LGPS includes the chief executive officer and accounting for the LGPS as a defined benefit scheme would likely cause adjustments to disclosures concerning the remuneration paid to key management personnel in such a way that is not likely to be accurately determined on an individual employee basis and would likely be less comparable year on year due to changes in actuarial assumptions applied each year. The trustees therefore believe that accounting for their payments to the LGPS as a defined contribution scheme better reflects the actual financial impact to the charity.

Where the charity has entered into an agreement with the LGPS that determines how the charity will fund a deficit, the charity recognises at that point a liability for the contributions payable that arise from the agreement (to the extent that they relate to the deficit) and the resulting expense is recognised within the statement of financial activities.

**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 when the charity becomes party to contractual provisions of the instrument.

Financial assets are offset, with the net amounts presented in the accounts where 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.

**Sports Partnership Herefordshire And  
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**Notes to the Financial Statements - continued  
for the Year Ended 31st March 2022**

**1. ACCOUNTING POLICIES - continued**

**Basic Financial Assets**

Basic financial assets, which include trade and other receivables 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.

**Basic Financial Liabilities**

Basic financial liabilities, including trade and other payables, are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of future receipts, discounted at a market rate of interest. Debt instruments are subsequently carried at amortised cost, using the effective interest rate method.

Trade payables are obligations to pay for goods or services that have been acquired in the ordinary course of the operations from suppliers. Accounts 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 payables are recognised initially at transaction.

**2. CRITICAL ACCOUNTING JUDGEMENTS AND KEY SOURCES OF ESTIMATION UNCERTAINTY**

Estimates and judgements are continually evaluated and are based on historical experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances.

**Critical areas of judgement**

The Local Government Pension Scheme is a funded multi-employer defined benefit scheme and the assets are held separately from those of the company in separate trustee administered funds. There is deemed to be insufficient information available without incurring costs deemed to outweigh the benefit to users of the accounts to apply defined benefit accounting of the Local Government Pension Scheme. The Local Government Pension Scheme is therefore accounted for as if it was a defined contribution plan, with contributions payable to the Local Government Pension Scheme charged to profit or loss in the period to which they relate.

The allocation of staff costs between individual unrestricted and restricted funds is based on the estimated split of staff time for each individual employee of the charity. The allocation of general support costs is between individual unrestricted and restricted funds is directly linked to the assumptions made in allocating staff costs between individual unrestricted and restricted funds.

**3. DONATIONS AND LEGACIES**

	2022	2021
	£	£
Grants	<u>681,579</u>	<u>306,182</u>

Grants received, included in the above, are as follows:

	2022	2021
	£	£
Sport England	432,579	306,182
Herefordshire Council	155,000	-
Worcestershire County Council	92,000	-
Education and Skills Funding Agency	<u>2,000</u>	-
	<u>681,579</u>	<u>306,182</u>

**4. OTHER TRADING ACTIVITIES**

	2022	2021
	£	£
Course income	167	270
PSI takings	8,606	-
Commercial income	<u>5,651</u>	-
	<u>14,424</u>	<u>270</u>

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**Notes to the Financial Statements - continued  
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**5. INVESTMENT INCOME**

	<b>2022</b>	<b>2021</b>
	£	£
Bank interest	<u>40</u>	<u>101</u>

**6. INCOME FROM CHARITABLE ACTIVITIES**

	Activity	<b>2022</b>	<b>2021</b>
		£	£
Grants and contract income	Sports delivery and participation	<b>367,017</b>	294,964
Grants and contract income	Postural stability	<b>76,365</b>	76,365
Grants and contract income	Training and workforce	<b>49,911</b>	<b>56,847</b>
		<u><b>493,293</b></u>	<u>428,176</u>

Grants received, included in the above, are as follows:

	<b>2022</b>	<b>2021</b>
	£	£
Sport England	<b>281,707</b>	253,467
Worcestershire County Council	<b>76,365</b>	77,365
The National Lottery Community Fund	<b>86,496</b>	86,496
Herefordshire Council	<b>45,000</b>	-
YMCA Worcester	-	5,701
West Midlands Combined Authority	-	2,500
Herefordshire and Worcestershire Chamber Of Commerce	<b>1,803</b>	2,247
Young Solutions	<b>1,922</b>	-
Neighbourly Community Fund	-	400
	<u><b>493,293</b></u>	<u>428,176</u>

**7. CHARITABLE ACTIVITIES COSTS**

	Direct Costs (see note 8)	Grant funding of activities (see note 9)	Support costs (see note 10)	Totals
	£	£	£	£
Sports delivery and participation	<b>133,538</b>	<b>371,929</b>	<b>382,393</b>	<b>887,860</b>
Postural stability	<b>35,943</b>	-	<b>34,531</b>	<b>70,474</b>
Training and workforce	<b>16,589</b>	<b>2,000</b>	<b>29,760</b>	<b>48,349</b>
	<u><b>186,070</b></u>	<u><b>373,929</b></u>	<u><b>446,684</b></u>	<u><b>1,006,683</b></u>

**8. DIRECT COSTS OF CHARITABLE ACTIVITIES**

	<b>2022</b>	<b>2021</b>
	£	£
Equipment	<b>1,374</b>	13,771
Venue hire	<b>6,894</b>	(102)
Coaching and tutor fees	<b>25,019</b>	25,736
Programme management	<b>103,079</b>	93,764
Courses	<b>8,150</b>	6,292
Hospitality and refreshments	<b>2,452</b>	423
Design and printing	<b>870</b>	4,438
Photography and videography	<b>3,957</b>	1,359
Branded merchandise	<b>33,171</b>	4,023
Bad debts	<b>(35)</b>	209
Depreciation	<b>1,139</b>	1,519
	<u><b>186,070</b></u>	<u>151,432</u>

**Sports Partnership Herefordshire And  
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**Notes to the Financial Statements - continued  
for the Year Ended 31st March 2022**

**9. GRANTS PAYABLE**

	<b>2022</b>	2021
	£	£
Sports delivery and participation	<b>371,929</b>	151,530
Training and workforce	<b><u>2,000</u></b>	<u>(2,960)</u>
	<b><u>373,929</u></b>	<u>148,570</u>

The total grants paid to institutions during the year was as follows:

	<b>2022</b>	2021
	£	£
Active Youth Outreach Services CIC	<b>5,260</b>	1,480
Age UK Herefordshire and Worcestershire	<b>26,339</b>	10,000
All Active Academy CIC	<b>7,900</b>	6,940
Avidean Ltd t/a The Droitwich Sign and Print Co	<b>5,000</b>	-
Bewdley Rowing Club	<b>11,573</b>	-
Bodyshot Boxing Redditch	<b>6,805</b>	-
Bromsgrove Gymnastics Club	<b>12,645</b>	-
Chadsgrove School	<b>5,000</b>	-
Demi Mooton	<b>5,845</b>	-
Dimensions UK	<b>6,520</b>	-
Droitwich Spa Town Council	<b>7,991</b>	-
Freedom Leisure	<b>5,694</b>	6,456
Hereford Rowing Club	<b>7,001</b>	-
Heart of Worcestershire College	-	(6,600)
Holy Trinity School and Sixth Form Centre	<b>6,800</b>	-
Hunderton Community Gardens Association	<b>6,480</b>	-
Ignite CIC	<b>7,957</b>	35,231
The Odell Trust	-	5,000
Pitcheroak School	<b>5,000</b>	-
Really Rural - Outdoors for All CIC	-	5,163
The Redditch Self Defence Association	-	11,219
Redgate Sports - Community Interest Company	<b>6,600</b>	-
Saint Mary's RC High School	<b>12,855</b>	-
Sandycroft Centre	-	9,999
Services for Independent Living	<b>7,976</b>	-
Springfield Mind	<b>8,790</b>	-
Stride Active	<b>19,995</b>	-
Trinity High School and Sixth Form Centre	<b>5,000</b>	-
University of Worcester	<b>6,181</b>	-
Vale of Evesham School	<b>5,000</b>	-
Whitecross Hereford	-	4,650
Worcestershire Acute Hospitals Charity	-	8,502
Wigmore High School	<b>13,000</b>	-
Sundry small grants (less than £5,000 each)	<b><u>148,722</u></b>	<u>50,530</u>
	<b><u>373,929</u></b>	<u>148,570</u>

During the previous year Heart of Worcestershire College returned a grant issued to them in 2020, as they were unable to use the funds for the purpose for which the grant was originally paid to them.

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**Notes to the Financial Statements - continued  
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**10. SUPPORT COSTS**

	<b>2022</b>	2021
	£	£
Sports delivery and participation	<b>382,393</b>	398,439
Postural stability	<b>34,531</b>	39,010
Training and workforce	<b>29,760</b>	29,580
	<b><u>446,684</u></b>	<u>467,029</u>

Support costs, included in the above, are as follows:

	<b>2022</b>	2021
	£	£
Wages	<b>298,604</b>	<b>346,769</b>
Social security	<b>23,555</b>	<b>25,687</b>
Pensions	<b>38,319</b>	<b>44,415</b>
Rent	<b>9,481</b>	<b>12,119</b>
Insurance	<b>3,685</b>	<b>2,426</b>
Telephone	<b>1,653</b>	<b>1,673</b>
Postage and office supplies	<b>7,480</b>	<b>1,813</b>
Advertising and marketing	<b>2,908</b>	<b>2,198</b>
Sundries	<b>3,410</b>	<b>527</b>
Subscriptions	<b>11,945</b>	<b>7,247</b>
Training	<b>1,272</b>	<b>2,235</b>
Travel	<b>2,232</b>	<b>926</b>
Computer	<b>18,995</b>	<b>8,793</b>
Professional fees	<b>8,699</b>	<b>641</b>
Bank charges	<b>166</b>	<b>129</b>
Depreciation	<b>3,160</b>	<b>2,435</b>
Auditors' remuneration	<b>4,950</b>	<b>3,060</b>
Auditor's fees for other services	<b>6,170</b>	<b>3,936</b>
	<b><u>446,684</u></b>	<u>467,029</u>

**11. NET INCOME/(EXPENDITURE)**

Net income/(expenditure) is stated after charging/(crediting):

	<b>2022</b>	2021
	£	£
Auditors' remuneration	<b>4,950</b>	3,060
Auditor's fees for other services	<b>6,170</b>	3,936
Depreciation - owned assets	<b>4,299</b>	3,954
Other operating leases	<b>9,481</b>	12,119
	<b><u>9,481</u></b>	<u>12,119</u>

**12. TRUSTEES' REMUNERATION AND BENEFITS**

There were no trustees' remuneration or other benefits for the year ended 31st March 2022 nor for the year ended 31st March 2021.

**TRUSTEES' EXPENSES**

There were no trustees' expenses paid for the year ended 31st March 2022 nor for the year ended 31st March 2021.

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**Notes to the Financial Statements - continued  
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**13. STAFF COSTS**

	<b>2022</b>	2021
	£	£
Wages and salaries	<b>298,604</b>	346,769
Social security costs	<b>23,555</b>	25,687
Other pension costs	<b>38,319</b>	44,415
	<b><u>360,478</u></b>	<u>416,871</u>

The average monthly number of employees during the year was as follows:

	<b>2022</b>	2021
	<b>13</b>	14
Average number of employees	<u>13</u>	<u>14</u>

No employees received employee benefits (excluding employer pension and employer N.I. costs) of more than £60,000 in either the current or previous years.

Total remuneration (including employer pension and employer N.I. costs) paid to key management personnel totalled £76,372 (2021 - £74,859).

**14. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES**

	Unrestricted funds £	Restricted funds £	Total funds £
<b>INCOME AND ENDOWMENTS FROM</b>			
Donations and legacies	-	306,182	306,182
<b>Charitable activities</b>			
Sports delivery and participation	-	294,964	294,964
Postural stability	76,365	-	76,365
Training and workforce	2,247	54,600	56,847
Other trading activities	270	-	270
Investment income	<u>101</u>	<u>-</u>	<u>101</u>
<b>Total</b>	<u>78,983</u>	<u>655,746</u>	<u>734,729</u>
<b>EXPENDITURE ON</b>			
<b>Charitable activities</b>			
Sports delivery and participation	17,353	633,812	651,165
Postural stability	76,121	-	76,121
Training and workforce	<u>28,432</u>	<u>11,313</u>	<u>39,745</u>
<b>Total</b>	<u>121,906</u>	<u>645,125</u>	<u>767,031</u>
<b>NET INCOME/(EXPENDITURE)</b>	(42,923)	10,621	(32,302)
<b>Transfers between funds</b>	<u>5,094</u>	<u>(5,094)</u>	<u>-</u>
<b>Net movement in funds</b>	(37,829)	5,527	(32,302)
<b>RECONCILIATION OF FUNDS</b>			
Total funds brought forward	<u>635,253</u>	<u>235,460</u>	<u>870,713</u>
<b>TOTAL FUNDS CARRIED FORWARD</b>	<u>597,424</u>	<u>240,987</u>	<u>838,411</u>

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**Notes to the Financial Statements - continued  
for the Year Ended 31st March 2022**

**15. TANGIBLE FIXED ASSETS**

	Sports equipment £	Fixtures and fittings £	Computer equipment £	Totals £
<b>COST</b>				
At 1st April 2021	14,400	1,400	11,330	27,130
Additions	<u>984</u>	<u>-</u>	<u>3,069</u>	<u>4,053</u>
At 31st March 2022	<u>15,384</u>	<u>1,400</u>	<u>14,399</u>	<u>31,183</u>
<b>DEPRECIATION</b>				
At 1st April 2021	9,844	973	7,149	17,966
Charge for year	<u>1,139</u>	<u>84</u>	<u>3,076</u>	<u>4,299</u>
At 31st March 2022	<u>10,983</u>	<u>1,057</u>	<u>10,225</u>	<u>22,265</u>
<b>NET BOOK VALUE</b>				
At 31st March 2022	<u>4,401</u>	<u>343</u>	<u>4,174</u>	<u>8,918</u>
At 31st March 2021	<u>4,556</u>	<u>427</u>	<u>4,181</u>	<u>9,164</u>

**16. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	2022 £	2021 £
Trade debtors	6,721	355
Other debtors	-	600
Accrued income	518,825	103,988
Prepayments	<u>11,934</u>	<u>10,160</u>
	<u>537,480</u>	<u>115,103</u>

**17. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	2022 £	2021 £
Trade creditors	18,729	20,904
Pension creditor (see note 23)	1,400	1,400
Accrued expenses	<u>16,444</u>	<u>6,160</u>
	<u>36,573</u>	<u>28,464</u>

**18. CREDITORS: AMOUNTS FALLING DUE AFTER MORE THAN ONE YEAR**

	2022 £	2021 £
Pension creditor (see note 23)	<u>-</u>	<u>1,400</u>

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**19. ANALYSIS OF NET ASSETS BETWEEN FUNDS**

	Restricted funds £	Designated funds £	General unrestricted funds £	Total funds £
Tangible fixed assets	-	-	8,918	8,918
Debtors	530,643	-	6,837	537,480
Cash at bank	295,340	215,899	-	511,239
Creditors - due within 1 year	(32,112)	-	(4,461)	(36,573)
Inter-fund loans	(376,550)	184,101	192,449	-
<b>Total funds</b>	<u>417,321</u>	<u>400,000</u>	<u>203,743</u>	<u>1,021,064</u>

At the year end the charity was owed grant income from Sport England. Cash reserves that would otherwise have been allocated to the general unrestricted and designated funds has been used to finance restricted fund expenditure ahead of this grant income being received. This has been accounted for as inter-fund loans in the above table.

**20. MOVEMENT IN FUNDS**

	At 1.4.21 £	Incoming resources £	Resources expended £	Transfers between funds £	At 31.3.22 £
<b>Unrestricted funds</b>					
General unrestricted fund	201,524	92,632	(90,366)	(47)	203,743
Designated fund	250,000	-	-	-	250,000
Redundancy fund	50,000	-	-	-	50,000
Pension fund	95,900	-	-	4,100	100,000
	<u>597,424</u>	<u>92,632</u>	<u>(90,366)</u>	<u>4,053</u>	<u>603,743</u>
<b>Restricted funds</b>					
Primary Role	20,723	206,182	(210,202)	(4,053)	12,650
Children and Young People - Sport England	38,578	233,599	(198,829)	-	73,348
Children and Young People - Dept. for Education	5,365	-	-	-	5,365
School Games Herefordshire	10,075	-	(10,075)	-	-
Satellite Clubs	79,573	-	(56,540)	-	23,033
Workforce	13,043	48,108	(48,349)	-	12,802
Opening Schools Facilities Commonwealth Legacy	-	140,897	(140,897)	-	-
School Games	-	35,500	(24,055)	-	11,445
Tackling Inequalities Fund - Sport England	15,054	50,000	(51,666)	-	13,388
Tackling Inequalities Fund - Worcestershire County Council	-	92,000	(46,138)	-	45,862
Tackling Inequalities Fund - Herefordshire Council	-	105,000	(35,256)	-	69,744
Grass Roots	-	50,000	(20,000)	-	30,000
My Age Can	-	45,000	(1,394)	-	43,606
Active Communities	52,665	86,496	(70,746)	-	68,415
Other Youth Development	4,968	1,922	(170)	-	6,720
Macmillan	943	-	-	-	943
Apprenticeship	-	2,000	(2,000)	-	-
	<u>240,987</u>	<u>1,096,704</u>	<u>(916,317)</u>	<u>(4,053)</u>	<u>417,321</u>
<b>TOTAL FUNDS</b>	<u>838,411</u>	<u>1,189,336</u>	<u>(1,006,683)</u>	<u>-</u>	<u>1,021,064</u>

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**Notes to the Financial Statements - continued  
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**20. MOVEMENT IN FUNDS - continued**

**Comparatives for movement in funds**

	At 1.4.20 £	Incoming resources £	Resources expended £	Transfers between funds £	At 31.3.21 £
<b>Unrestricted funds</b>					
General unrestricted fund	239,353	78,983	(121,906)	5,094	201,524
Designated fund	250,000	-	-	-	250,000
Redundancy fund	50,000	-	-	-	50,000
Pension fund	<u>95,900</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>95,900</u>
	635,253	78,983	(121,906)	5,094	597,424
<b>Restricted funds</b>					
Primary Role	48,032	206,181	(233,491)	-	20,722
Children and Young People - Sport England	-	83,846	(45,268)	-	38,578
Children and Young People - Dept. for Education	-	14,600	(4,141)	(5,094)	5,365
Primary PE and Sport Premium	8,751	-	(8,751)	-	-
School Games Worcestershire	27,961	-	(27,961)	-	-
School Games Herefordshire	39,668	-	(29,592)	-	10,076
Satellite Clubs	53,833	115,022	(89,282)	-	79,573
Workforce	7,714	42,500	(37,171)	-	13,043
Tackling Inequalities Fund - Sport England	-	100,000	(84,946)	-	15,054
Active Communities	42,656	86,496	(76,487)	-	52,665
Other Youth Development	5,633	7,101	(7,766)	-	4,968
Macmillan	<u>1,212</u>	<u>-</u>	<u>(269)</u>	<u>-</u>	<u>943</u>
	<u>235,460</u>	<u>655,746</u>	<u>(645,125)</u>	<u>(5,094)</u>	<u>240,987</u>
<b>TOTAL FUNDS</b>	<u><u>870,713</u></u>	<u><u>734,729</u></u>	<u><u>(767,031)</u></u>	<u><u>-</u></u>	<u><u>838,411</u></u>

**PURPOSE OF DESIGNATED FUNDS**

**Operational reserve fund**

The trustees have put reserves to one side so that if significant funding is lost, time is allocated to seek alternatives. If alternative sources of funding are not secured and the charity had to be wound down this can be managed and any commitments honoured.

This designated fund is not expected to be expended within the foreseeable future.

**Redundancy fund**

Redundancy costs are not an eligible cost for any of the grants or contracts that the charity currently receives. The charity has set aside a redundancy reserve in case that the charity's funding agreements with its primary funding provider Sport England end or is significantly reduced, as that would necessitate the charity to make some or all of its staff redundant.

Whilst the activities of Sport England are subject to government policy and are therefore subject to changes in government, there is currently no indication that Sport England will cease funding the charity within the foreseeable future. The remaining balance in this designated fund is therefore not expected to be expended within the foreseeable future.

**Pension fund**

The charity has both current and past employees who are members of Worcestershire Pension Fund (a Local Government Pension Scheme). The trustees have set aside a pension reserve in case the charity is called upon to pay additional lump sum pension contributions to cover their share of any actuarial deficits in the LGPS, including those created in future periods following significant future changes in actuarial projections.

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**Notes to the Financial Statements - continued  
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**20. MOVEMENT IN FUNDS - continued**

Based on Worcestershire Pension Fund's triennial actuarial valuation results as at 31 March 2022 the charity's share of the scheme is forecast to be in surplus as at that date.

However there is an additional complication in that the staff who are members of this pension scheme (both current and past) were originally employed by Worcester City Council who were transferred to the charity under TUPE Regulations when the charity was first set up. Whilst Worcester City Council is responsible for the share of the Worcestershire Pension Fund relating to the employment of these staff up to the date that their employment was transferred to the charity, there is the possibility that the charity may be called upon to make additional contributions to the Worcestershire Pension Fund to cover Worcester City Council's share of these pension obligations.

**PURPOSE OF RESTRICTED FUNDS**

**Primary Role**

Sport England funding received for the purpose of achieving a strong granular understanding of the place and people, an ability to broker and facilitate a much wider range of relationships, where necessary supporting projects and relationships on Sport England's behalf and supporting local authorities by consent.

**Children and Young People (SE) fund**

Sport England funding received for the purpose of having a strong understanding of young people (people and place), and work with local structures to develop and deliver positive experiences for young people (over 5) in order to increase the number of children and young people who have a positive attitude towards sport and physical activity. This includes continuing to deliver School Games Festivals, Active Lives Children and Young People Survey and Volunteer Leaders & Coaches Programme.

**Children and Young People (DfE) fund**

Additional funding received from Dept. for Education relating to the Children and Young People (SE) fund.

**Primary PE and Sport Premium fund**

The Primary PE and Sport Premium (PPSP) is ring fenced money to primary schools in order to improve the quality of primary PE. A significant focus of the premium is how it can be used to provide sustained development of sport, physical activity and PE within schools.

From September 2020 this fund has been replaced by the Children and Young People fund.

**School Games Worcestershire and School Games Herefordshire funds**

The School Games is a government led programme designed to deliver competitive school sport to all young people. A network of School Games Organisers (SGOs) and Local Organising Committees (LOCs) have worked alongside the Youth Sport Trust in delivering three distinct levels of competition since the Games' inception in 2010 - ranging from intra-inter school activity, in addition to the National Finals, which is supported by National Governing Bodies.

From September 2020 this fund has been replaced by the Children and Young People fund.

**Satellite Clubs fund**

Sport England funding originally received to establish new and regular opportunities for inactive people aged 14-19 to participate in sport or physical activity.

Since then Sport England has expanded the purpose for which the remaining unspent funding can be used for to include any costs that can otherwise be allocated to the Children and Young People fund.

**Opening Schools Facilities**

Sport England funding received for the purpose of helping schools open their facilities to the public once the coronavirus (Covid-19) pandemic is over.

**Commonwealth Legacy School Games**

Sport England funding received for the purpose of using the Birmingham 2022 Commonwealth Games as a catalyst to help get more people active.

**Workforce fund**

Funding used in helping to recruit, develop and deploy a quality and diverse workforce through the charity's work with sport and non-sport partners and sectors.

**Sports Partnership Herefordshire And  
Worcestershire  
Trading as Active Herefordshire & Worcestershire**

**Notes to the Financial Statements - continued  
for the Year Ended 31st March 2022**

**20. MOVEMENT IN FUNDS - continued**

**Tackling Inequalities Fund**

Funding received to help the sport and physical activity sector through the coronavirus (Covid-19) crisis.

**Grass Roots**

Herefordshire Council funding received to be used to assist non-government affiliated sports clubs from recommencing activities following Covid.

**My Age Can**

Herefordshire Council funding received to be used both increase rural led walks across Herefordshire and deliver 12 weeks of PA taster opportunities within communities and workplaces, focussing on activities, such as, but not limited to walking sports, thai chi, Nordic walking, chair based exercises, gentler activity.

**Active Communities fund**

Funding to encourage participation in local rural areas and obtain support from local community leaders to help to sustain projects in the long term.

**Other Youth Development fund**

Funding to deliver a programme of diversionary activities for at risk youth.

**Macmillan fund**

Funding for the Move-More Coordinator - to engage with patients whose lives have been affected by cancer and help them to become more active.

**Apprenticeship fund**

Funding received from ESFA to assist with employing an apprentice member of staff.

**TRANSFERS BETWEEN FUNDS**

During the year tangible fixed asset additions totalling £4,053 was paid out of core restricted funds was transferred to general funds on purchase.

£4,100 was transferred from general unrestricted funds to the pension fund to bring the pension fund in line with the trustees reserve policy.

**21. RELATED PARTY DISCLOSURES**

There were no related party transactions for either the current or comparative years.

**22. FRC ETHICAL STANDARD - PROVISIONS AVAILABLE FOR SMALL ENTITIES**

In common with many other businesses of our size and nature we use our auditors to prepare and submit returns to the tax authorities and assist with the preparation of the financial statements.

**23. PENSION COMMITMENTS**

The charity's employees belong to two principal pension schemes, being the Local Government Pension Scheme (LGPS), which is managed by Worcestershire Pension Fund, for the staff who were employed by the charity when it was first incorporated and had their transferred to the charity under TUPE Regulations, and a defined contribution scheme for all other staff.

Employer pension costs for the year were as follows:

	<b>2022</b>	2021
	£	£
Multi-employee defined benefit schemes	<b>16,356</b>	17,171
Defined contribution schemes	<b>21,963</b>	27,244
	<b><u>38,319</u></b>	<u>44,415</u>

**Sports Partnership Herefordshire And  
Worcestershire  
Trading as Active Herefordshire & Worcestershire**

**Notes to the Financial Statements - continued  
for the Year Ended 31st March 2022**

**23. PENSION COMMITMENTS - continued**

The LGPS is a funded defined benefit pension scheme, with the assets held in separate trustee-administered funds. The agreed contribution rates for employers is 21.5% for the next financial year and are expected to pay 22.5% for the 3 years after that. Employees pay contributions at variable rates depending on their level of gross wages received each month. In addition the charity is paying lump sum deficit contributions payments totalling £4,100 over the three years between 2021 and 2023. Based on Worcestershire Pension Fund's triennial actuarial valuation results as at 31 March 2022 the charity's share of the scheme is forecast to be in surplus and the charity is expected to receive a total of £8,800 back in the form of reduced employer contribution payable to the pension fund between 2024 and 2026 (although these figures have yet to be confirmed and as such has not been provided for in the current year's financial statements).

At the year end the charity had the following pension creditors:

	<b>2022</b>	<b>2021</b>
	<b>£</b>	<b>£</b>
Creditors: amounts falling due within one year (note 17)	<b>1,400</b>	1,400
Creditors: amounts falling due after more than one year (note 18)	-	1,400
	<u><b>1,400</b></u>	<u>2,800</u>
 Multi-employee defined benefit schemes - lump sum top-up payments	 <u><b>1,400</b></u>	 <u>2,800</u>
	<u><b>1,400</b></u>	<u>2,800</u>

**Sports Partnership Herefordshire And  
Worcestershire  
Trading as Active Herefordshire & Worcestershire**

**Detailed Statement of Financial Activities  
for the Year Ended 31st March 2022**

	2022 £	2021 £
<b>INCOME AND ENDOWMENTS</b>		
<b>Donations and legacies</b>		
Grants	681,579	306,182
<b>Other trading activities</b>		
Course income	167	270
PSI takings	8,606	-
Commercial income	<u>5,651</u>	<u>-</u>
	14,424	270
<b>Investment income</b>		
Bank interest	40	101
<b>Charitable activities</b>		
Grants and contract income	<u>493,293</u>	<u>428,176</u>
<b>Total incoming resources</b>	<b>1,189,336</b>	<b>734,729</b>
<b>EXPENDITURE</b>		
<b>Charitable activities</b>		
Equipment	1,374	13,771
Venue hire	6,894	(102)
Coaching and tutor fees	25,019	25,736
Programme management	103,079	93,764
Courses	8,150	6,292
Hospitality and refreshments	2,452	423
Design and printing	870	4,438
Photography and videography	3,957	1,359
Branded merchandise	33,171	4,023
Bad debts	(35)	209
Depreciation of sports equipment	1,139	1,519
Grants to institutions	<u>373,929</u>	<u>148,570</u>
	559,999	300,002
<b>Support costs</b>		
Wages	298,604	346,769
Social security	23,555	25,687
Pensions	38,319	44,415
Rent	9,481	12,119
Insurance	3,685	2,426
Telephone	1,653	1,673
Postage and office supplies	7,480	1,813
Advertising and marketing	2,908	2,198
Sundries	3,410	527
Subscriptions	11,945	7,247
Training	1,272	2,235
Travel	2,232	926
Computer	18,995	8,793
Professional fees	8,699	641
Bank charges	166	129
Depreciation of fixtures and fittings	84	105
Depreciation of computer equipment	<u>3,076</u>	<u>2,330</u>
	435,564	460,033

This page does not form part of the statutory financial statements

**Sports Partnership Herefordshire And  
Worcestershire  
Trading as Active Herefordshire & Worcestershire**

**Detailed Statement of Financial Activities  
for the Year Ended 31st March 2022**

	2022 £	2021 £
<b>Governance costs</b>		
Auditors' remuneration	4,950	3,060
Auditor's fees for other services	<u>6,170</u>	<u>3,936</u>
	<u>11,120</u>	<u>6,996</u>
Total resources expended	<u>1,006,683</u>	<u>767,031</u>
<b>Net income/(expenditure)</b>	<u><u>182,653</u></u>	<u><u>(32,302)</u></u>

**SPORTS PARTNERSHIP HEREFORDSHIRE AND WORCESTERSHIRE**

England & Wales - Charity number 1184297

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# Accounts

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**REGISTERED COMPANY NUMBER: 08822764 (England and Wales)**  
**REGISTERED CHARITY NUMBER: 1184297**

**Report of the Trustees and**  
**Audited Financial Statements for the Year Ended 31st March 2021**  
**for**  
**Sports Partnership Herefordshire And**  
**Worcestershire**  
**Trading as Active Herefordshire & Worcestershire**

Richards Sandy Audit Services Limited  
(Statutory Auditor)  
Thorneloe House  
25 Barbourne Road  
Worcester  
WR1 1RU

**Sports Partnership Herefordshire And  
Worcestershire  
Trading as Active Herefordshire & Worcestershire**

**Contents of the Financial Statements  
for the Year Ended 31st March 2021**

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**Sports Partnership Herefordshire And  
Worcestershire  
Trading as Active Herefordshire & Worcestershire**

**Reference and Administrative Details  
for the Year Ended 31st March 2021**

<b>TRUSTEES</b>	L M Fish A G Gilmour F B Howie (Vice Chair) (resigned 1.12.20) J J O'Toole S M Scriven D J Strutt P E Sugg (appointed 14.5.21) J H W Teal (Chair) R Widdowson
<b>COMPANY SECRETARY</b>	S L Brewster
<b>REGISTERED OFFICE</b>	Hines Building University of Worcester Henwick Grove Worcester Worcestershire WR2 6AJ
<b>REGISTERED COMPANY NUMBER</b>	08822764 (England and Wales)
<b>REGISTERED CHARITY NUMBER</b>	1184297
<b>INDEPENDENT AUDITORS</b>	Richards Sandy Audit Services Limited (Statutory Auditor) Thorneloe House 25 Barbourne Road Worcester WR1 1RU
<b>CHIEF EXECUTIVE OFFICER</b>	S L Brewster
<b>BANKERS</b>	Lloyds Bank 4 The Cross Worcester WR1 3PY

**Sports Partnership Herefordshire And  
Worcestershire  
Trading as Active Herefordshire & Worcestershire**

**Report of the Trustees  
for the Year Ended 31st March 2021**

The trustees who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 31st March 2021. The trustees have adopted the provisions of 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).

## **OBJECTIVES AND ACTIVITIES**

### **Objectives and aims**

The charity's objects are:

- the advancement of amateur sport for the benefit of local communities in England, and primarily Herefordshire and Worcestershire;
- to promote the physical and mental health and wellbeing of members of the public in the area of benefit by the provision or assistance with the provision of facilities for sport, exercise and physical and training; and
- to advance the education of the public in the area of benefit with regard to sport science, sport and physical activity, including by carrying out, facilitating and/or enabling research into the benefits of sports and physical activity and the publication of the useful results of such research.

### **Significant activities**

The charity works across the eight local authority areas across Herefordshire and Worcestershire. Key Stakeholders include the local authorities, two public health teams, Sport England, the University of Worcester, National Governing Bodies of Sport and the local clubs affiliated to them as well as other key voluntary sector organisations to lead on the delivery and discovery of sport and physical activity across Herefordshire and Worcestershire.

As well as the general promotion of sport and physical activity, the charity also provides:

- **School Games**  
A programme funded by Sport England National Lottery funding, designed to deliver competitive school sport to all young people.
- **Satellite Clubs**  
Establishes new and regular opportunities for inactive young people aged 14-19 to participate in sport or physical activity.
- **Primary PE & School Sport**  
Uses funding from Sport England to support local, eligible schools to spend their PPSP funding effectively.
- **Workforce**  
Provides training and support for volunteering and professional sports coaches.
- **Postural Stability Instruction (PSI)**  
Exercise classes aimed at preventing falls in older people.
- **Active Lives Survey**  
The Active Lives Survey (ALS) for Children and Young people is undertaken to gain a detailed insight into the current physical activity habits of the nation's children and young people (aged 5 to 16).

### **Public benefit**

The trustees confirm that they have complied with the duty in Section 4 of Charities Act 2011 to have due regard to the guidance issued by the Charity Commission concerning public benefit.

### **Grantmaking**

The charity provides grant funding to local organisations as part of its strategies to promote and deliver sports activities within the local area. Individual grants are of usually low value grants (typically less than £5,000 each) and are awarded based on applications made by local organisations to the charity. Many of these projects are funded out of grants received by the charity specifically to make such grants to local organisations, in line with national policies set by Sports England.

The charity also pays larger grants to institutions where the charity has received funding for a specific project and the grants issued out of that funding were a specific element of the funding application.

**Sports Partnership Herefordshire And  
Worcestershire  
Trading as Active Herefordshire & Worcestershire**

**Report of the Trustees  
for the Year Ended 31st March 2021**

**OBJECTIVES AND ACTIVITIES**

**Volunteers**

Whilst the charity does not itself directly benefit from the use of volunteers in undertaking its activities, part of the charity's purpose is to support local sports organisations, many of which are run by or rely on the use of volunteers.

**ACHIEVEMENT AND PERFORMANCE**

**Charitable activities**

In light of the ongoing restriction our work has had to remain agile. We have delivered face to face where we have been able to adhere to relevant guidance, and switched to virtual delivery in some areas notably school games. We have working with Sport England around ensuring that local clubs and organisation are able to access support and funding via tackling inequalities fund, designed to ensure that those adversely affected by the various restriction still get opportunities to get and stay active.

Our primary funders (Sport England, Community Lottery and Worcestershire County Council) have remained flexible and allowed us to re-purpose elements of the funding, we have kept open communication throughout and are working with them in terms of re-establishing meaningful performance indicators as activities re-start.

Where face to face delivery has been possible we have been adhering to relevant guidance and completed risk assessment and have been ensuring that face masks, hand sanitiser etc. is widely available. There has been a focus on accessing the outdoor environment, encouraging walking, cycling and running which has been echoing national messages around staying active in a safe environment.

Board meeting have switched and continue to be 'online' which has meant that board members have been kept informed of changes, adaptation and flexible approaches to various activities and the teams wellbeing.

**Fundraising activities**

The charity does not solicit members of the public for donations or engage in any other trading activity that does not directly relate to the charitable purpose of the charity.

**FINANCIAL REVIEW**

**Financial position**

At the year end the charity had unrestricted reserves of £597,424 (2020 - £635,253), including designated reserves of £395,900 (2020 - £395,900), and restricted reserves of £240,987 (2020 - £235,460).

**Principal funding sources**

The charity is currently very dependent on Sport England funding to fulfil its objects. Sport England Funding accounted for 76% (2020 - 66%) of the charity's total income.

**Reserves policy**

Most of the charity's restricted fund income is received as a single annual grant for a period that overlaps the financial year end of the charity, so that at the year end the charity has received (or has accrued for) grant income that is partly to be spent in the first part of the next financial year. All restricted funds relating to specific project held at the year end is planned to be expended by the end of the annual grant period to which such funding relates.

**Sports Partnership Herefordshire And  
Worcestershire  
Trading as Active Herefordshire & Worcestershire**

**Report of the Trustees  
for the Year Ended 31st March 2021**

## **FINANCIAL REVIEW**

The charity has the following designated funds:

- **Operational Reserve**

The trustees have agreed to put reserves to one side so that if significant funding is lost time is allocated to seek alternatives. If alternative sources of funding are not secured and the charity had to be wound down this can be managed and any commitments honoured. This includes salaries, commitments to stakeholders and that obligations to programme. The level of this reserve is set at £250,000 (2020 - £250,000), based on approx. 6 month's budgeted expenditure (excluding some activities funded by fund providers other than Sports England).

- **Redundancy Fund**

Redundancy costs not an eligible cost for any of the grants / contract that the charity currently run. In order to ensure that, in the event that the charity needs to cease operations, redundancies are fully funded, the charity has set aside an additional amount of £50,000 (2020 - £50,000).

- **Pension Fund**

When the charity was created a number of staff TUPEd across from Worcester City Council. As part of the TUPE transfer, the charity became a member of the Worcestershire Local Government Pension Scheme (a defined benefit scheme). At the point of transfer Worcester City Council absorbed the pension deficits relating to these staff, on the understanding that all future liabilities were the responsibility of the charity. Pension liabilities are calculated every three years via the LGPS actuary report. The charity has set a further amount aside to mitigate against any fluctuations in the schemes value, currently set at £95,900 (2020 - £95,900).

In addition, Sports England annual funding is usually received 7 months after the start of the annual period to which it relates, so the charity is required to hold cash reserves to fund all related expenditure prior to the receipt of this funding.

At the year end the charity had general unrestricted reserves of £201,524 (2020 - £239,353). Excluding the book value of tangible fixed assets held within general unrestricted funds at the year end of £9,164 (2020 - £6,890), the charity has free reserves of £192,360 (2020 - £232,463). The trustees of the charity plan to use these funds as follows:

- With our medium-term financial planning subject to / dependent on various grants from Sport England it is prudent to diversify the source from which grants / contract originate. With some grants dependent on performance a level of contingency is required to manage cash flow and unexpected events. £150,000 is allocated for this purpose.
- The remaining fund are to be designated for projects as yet not defined. These will be subject to board approval on a project by project case.

### **Going concern**

The charity's core funding agreement with Sports England is expected to continue for the foreseeable future, although this is susceptible to changes in government policy.

The charity is considered to have sufficient reserves to continue operating. There are no currently known issues that may cause the charity to cease operating within the foreseeable future.

### **Covid-19**

Some of the operations of the charity were postponed or adapted due to the coronavirus outbreak.

Two of the charity's major funders (Sport England and Community Lottery Fund) were quick to confirm that all existing funding was secure and could be re-purposed to support the community in staying active. All KPIs have also been suspended as face to face delivery has been suspended.

Our face to face delivery of the postural stability instruction programme was suspended, but with the support of the funder (Worcestershire County Council) the resources re-purposed to support the Here2Help initiative.

Income generated through delivery was significantly impacted but this has been mitigated with additional grants from Sport England in tackling inequalities.

The charity's staff have worked from home, as the charity's office at the University of Worcester was closed down for the duration of the outbreak.

**Sports Partnership Herefordshire And  
Worcestershire  
Trading as Active Herefordshire & Worcestershire**

**Report of the Trustees  
for the Year Ended 31st March 2021**

## **FINANCIAL REVIEW**

### **Principal risks and uncertainties**

The principal risk to the charity is the withdrawal of funding from Sports England. In order to mitigate this, the charity holds specific designated funds to cover the operating of the charity over a short period, during which the charity could search for alternative funding, or if this was unsuccessful make staff redundancies.

The charity also holds reserves in case it is required to make additional contributions to the LGPS that it belongs.

The trustees have a duty to identify and review the risks to which the charity is exposed and to ensure appropriate controls are in place to provide reasonable assurance against fraud and error.

### **FUTURE PLANS**

During the last twelve month Sport England launched their new strategy Uniting the Movement. The Partnership's role moving forward will be influenced by the aspiration and ambitions of the new strategy. We intend to review our strategy taking into account 'Uniting the Movement' and local stakeholders ambitions by placing tackling inequalities at the centre of our future priorities. Discussions have begun around longer term funding and these discussion will continue through the year.

Sport England have made further short terms investments into the partnership via an extension of 'tackling inequalities' which continues to support clubs maintain physical activity in a challenging environment and 'opening up school facilities' aiming encouraging predominantly secondary school to re-open their sports facilities in line with any relevant restrictions or mitigations.

We are continuing to support local recovery and remain in close contact with both Herefordshire and Worcestershire Public Health teams and support works areas such as Here2Help and ensuring that local groups, clubs and organisation benefit from funding opportunities emerging around covid recovery grants.

In line with Covid-19 restrictions and guidance re-starting face to face delivery will be key not only to improve physical health but also to re-connect participants who have experience periods of isolation over the last twelve months.

## **STRUCTURE, GOVERNANCE AND MANAGEMENT**

### **Governing document**

The charitable company is controlled by its governing document, its Articles of Association, and constitutes a limited company registered in England and Wales, limited by guarantee, as defined by Companies Act 2006.

### **Recruitment and appointment of new trustees**

New trustees are recruited by the existing trustees via 'open' process, focused on addressing gaps identified via the skill matrix or replacing a trustee who has reached the end of their term of office. No individual may be appointed as a trustee until they have provided the charity a declaration of good character.

The charity has a plan to recruit more trustees from under-represented groups.

The Articles of Association require that the number of trustees be between three and twelve.

### **Organisational structure**

The trustees delegate day-to-day management of the charity to the chief executive officer.

The trustees meet regularly in order to establish a clear vision and strategic direction for the charity and to monitor and evaluate performance against vision and strategic direction, including holding the chief executive officer accountable for the achievement of the charity's strategic objectives and goals.

### **Induction and training of new trustees**

Trustees have a responsibility to learn about their roles, to keep abreast of current developments in the sector and to keep their skills up-to-date.

There is a documented Induction process including on-on-one meetings with the chief executive officer and the provision of essential reading/documentation.

All governance documents will be made available to any new trustees and support provided to engage them in current partnership working. This will include a meeting with the chair of the trustees and the chief executive officer.

The Partnership will support trustee development within available resources.

**Sports Partnership Herefordshire And  
Worcestershire  
Trading as Active Herefordshire & Worcestershire**

**Report of the Trustees  
for the Year Ended 31st March 2021**

**STRUCTURE, GOVERNANCE AND MANAGEMENT**

**Key management remuneration**

The trustees review annually the level of wages paid to the chief executive officer.

The chief executive officer pays into the LGPS and the charity is required to make employer contributions in line with the rules set by the LGPS.

**Wider network**

We are part of a network of Active Partnerships across England. We work with the eight local authorities, the two public health teams, Sport England, the University of Worcester, National Governing Bodies of Sports (NGBs) and other key organisations.

**Active Partnerships**

There are 42 Active Partnerships across England who work collaboratively with local partners to create the conditions for an active nation using the power of sport and physical activity to transform lives.

Active Partnerships are strategic organisations that recognise activity levels are affected by a complex system of influences and no single organisation or programme create sustainable change at scale. So by adopting a collaborative whole system approach, Active Partnerships seek to make active lifestyles the social norm for everyone and address the worrying levels of inactivity in society.

They do this by creating an in-depth understanding of the needs of the local community, brokering cross sector partnerships, supporting the development of a welcoming and inclusive workforce, engaging communities and share learning of what works locally.

In particular, Active Partnerships focus their efforts on inactive people and under represented groups who will benefit the most from an active lifestyle.

A unique feature of the Active Partnerships is their independence, working across all sports, activities, providers and audiences, focused on the needs of their local communities.

**Trustee indemnity provisions**

The Articles of Association state that the charity shall indemnify the trustees against any liability incurred by them in their capacity as trustees, to the extent permitted by sections 232 to 234 of Companies Act 2006.

**STATEMENT OF TRUSTEES' RESPONSIBILITIES**

The trustees (who are also the directors of Sports Partnership Herefordshire And Worcestershire for the purposes of company law) are responsible for preparing the Report of the Trustees 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 period. In preparing those financial statements, the trustees are required to

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

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

In so far as the trustees are aware:

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

Sports Partnership Herefordshire And  
Worcestershire  
Trading as Active Herefordshire & Worcestershire

Report of the Trustees  
for the Year Ended 31st March 2021

**AUDITORS**

The auditors, Richards Sandy Audit Services Limited, will be proposed for re-appointment at the forthcoming Annual General Meeting.

This report has been prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small companies.

Approved by order of the board of trustees on 15<sup>th</sup> December 2021 and signed on its behalf by:

*Jeremy Teal*

.....  
J H W Teal - Trustee

**Report of the Independent Auditors to the Members of  
Sports Partnership Herefordshire And  
Worcestershire**

**Opinion**

We have audited the financial statements of Sports Partnership Herefordshire And Worcestershire (the 'charitable company') for the year ended 31st March 2021 which comprise the Statement of Financial Activities, the Balance Sheet, the Cash Flow Statement and notes to the financial statements, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards (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 31st March 2021 and of its incoming resources and application of resources, including its income and expenditure, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Companies Act 2006.

**Basis for opinion**

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the Auditors' responsibilities for the audit of the financial statements section of our report. We are independent of the charitable company in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and the provisions available for small entities, in the circumstances set out in note 22 to the financial statements, 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.

**Emphasis of matter - departure from FRS 102 in regard to LGPS**

As noted in the accounting policies, the accounting treatment of the LGPS (a multi-employer defined benefit pension scheme) as if it was a defined contribution scheme is a departure from the FRS 102.

**Other information**

The trustees are responsible for the other information. The other information comprises the information included in the Annual Report, other than the financial statements and our Report of the Independent Auditors thereon.

Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether this gives rise to a material misstatement in the financial statements themselves. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact. We have nothing to report in this regard.

**Opinions on other matters prescribed by the Companies Act 2006**

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

- the information given in the Report of the Trustees for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- the Report of the Trustees has been prepared in accordance with applicable legal requirements.

**Report of the Independent Auditors to the Members of  
Sports Partnership Herefordshire And  
Worcestershire**

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

In the light of the knowledge and understanding of the charitable company and its environment obtained in the course of the audit, we have not identified material misstatements in the Report of the Trustees.

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

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

**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 purposes of company law) are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

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

**Our responsibilities for the audit of the financial statements**

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue a Report of the Independent Auditors 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.

However, it is the primary responsibility of management, with the oversight of those charged with governance, to ensure that the entity's operations are conducted in accordance with the provisions of laws and regulations and for the prevention and detection of fraud.

In identifying and assessing risks of material misstatement in respect of irregularities, including fraud, we have:

- obtained an understanding of the nature of the industry and sector, including the legal and regulatory framework that the company operates in and how the company is complying with the legal and regulatory framework; and
- inquired of management, and those charged with governance, about their own identification and assessment of the risks of irregularities, including any known actual, suspected or alleged instances of fraud.

As a result of these procedures we consider the most significant laws and regulations that have a direct impact on the financial statements are the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland', the Companies Act 2006 (and related legislation), the Charities Act 2011 (and related legislation) and regulations relating to the employment and payment of staff including, but not limited to, the Employment Rights Act 1996, the National Minimum Wage Act 1998 and the Pensions Act 2008.

We performed audit procedures to detect non-compliances which may have a material impact on the financial statements, which included reviewing the financial statement disclosures and sample testing of monthly payroll records for the calculation of gross wages, payroll taxes and pension costs.

We identified the greatest risk of material impact on the financial statements from irregularities, including fraud, to be the timing of recognition of grant and contract income, and the allocation by management of wage and support costs to individual restricted funds. Our audit procedures to respond to these risks included, testing of a sample of grant and contract income against the terms of the funding agreements and the requirement of the Charities SORP (FRS 102), sample testing on the posting of journals and reviewing accounting estimates for biases.

**Report of the Independent Auditors to the Members of  
Sports Partnership Herefordshire And  
Worcestershire**

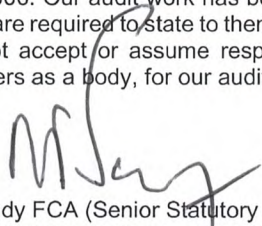
We have also reviewed a sample of project cost returns submitted to Sports England to ensure that the basis for expenditure allocation included within these financial statements has been calculated on a basis consistent with how such expenditure is reported back to Sports England.

Because of the inherent limitations of an audit, there is a risk that we will not detect all irregularities, including those leading to a material misstatement in the financial statements or non-compliance with regulation. This risk increases the more that compliance with a law or regulation is removed from the events and transactions reflected in the financial statements, as we will be less likely to become aware of instances of non-compliance. The risk is also greater regarding irregularities occurring due to fraud rather than error, as fraud involves intentional concealment, forgery, collusion, omission or misrepresentation.

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

**Use of our report**

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



Nicholas Paul Sandy FCA (Senior Statutory Auditor)  
for and on behalf of Richards Sandy Audit Services Limited  
(Statutory Auditor)  
Thorneloe House  
25 Barbourne Road  
Worcester  
WR1 1RU

Date: ..... 17/12/2021 .....

**Sports Partnership Herefordshire And  
Worcestershire  
Trading as Active Herefordshire & Worcestershire**

**Statement of Financial Activities  
(Incorporating an Income and Expenditure Account)  
for the Year Ended 31st March 2021**

	Notes	Unrestricted funds £	Restricted funds £	2021 Total funds £	2020 Total funds £
<b>INCOME AND ENDOWMENTS FROM</b>					
Donations and legacies	3	-	306,182	306,182	294,037
<b>Charitable activities</b>					
Sports delivery and participation	6	-	294,964	294,964	298,271
Postural stability		76,365	-	76,365	69,223
Training and workforce		2,247	54,600	56,847	48,000
Other trading activities	4	270	-	270	33,689
Investment income	5	101	-	101	200
<b>Total</b>		<b>78,983</b>	<b>655,746</b>	<b>734,729</b>	<b>743,420</b>
<b>EXPENDITURE ON</b>					
<b>Charitable activities</b>					
Sports delivery and participation	7	17,353	633,812	651,165	590,906
Postural stability		76,121	-	76,121	75,774
Training and workforce		28,432	11,313	39,745	58,802
<b>Total</b>		<b>121,906</b>	<b>645,125</b>	<b>767,031</b>	<b>725,482</b>
<b>NET INCOME/(EXPENDITURE)</b>		<b>(42,923)</b>	<b>10,621</b>	<b>(32,302)</b>	<b>17,938</b>
<b>Transfers between funds</b>	20	<b>5,094</b>	<b>(5,094)</b>	<b>-</b>	<b>-</b>
<b>Net movement in funds</b>		<b>(37,829)</b>	<b>5,527</b>	<b>(32,302)</b>	<b>17,938</b>
<b>RECONCILIATION OF FUNDS</b>					
<b>Total funds brought forward</b>		<b>635,253</b>	<b>235,460</b>	<b>870,713</b>	<b>852,775</b>
<b>TOTAL FUNDS CARRIED FORWARD</b>		<b><u>597,424</u></b>	<b><u>240,987</u></b>	<b><u>838,411</u></b>	<b><u>870,713</u></b>

The notes form part of these financial statements

**Sports Partnership Herefordshire And  
Worcestershire  
Trading as Active Herefordshire & Worcestershire**

**Balance Sheet  
31st March 2021**

	Notes	2021 £	2020 £
<b>FIXED ASSETS</b>			
Tangible assets	15	9,164	6,890
<b>CURRENT ASSETS</b>			
Debtors	16	115,103	532,956
Cash at bank		<u>744,008</u>	<u>373,265</u>
		859,111	906,221
<b>CREDITORS</b>			
Amounts falling due within one year	17	<u>(28,464)</u>	<u>(39,598)</u>
<b>NET CURRENT ASSETS</b>		<u>830,647</u>	<u>866,623</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>		839,811	873,513
<b>CREDITORS</b>			
Amounts falling due after more than one year	18	<u>(1,400)</u>	<u>(2,800)</u>
<b>NET ASSETS</b>		<u>838,411</u>	<u>870,713</u>
<b>FUNDS</b>	20		
Unrestricted funds		597,424	635,253
Restricted funds		<u>240,987</u>	<u>235,460</u>
<b>TOTAL FUNDS</b>		<u>838,411</u>	<u>870,713</u>

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

The financial statements were approved by the Board of Trustees and authorised for issue on ..... *15<sup>th</sup> December 2021.*  
and were signed on its behalf by:

*Jeremy Teal*  
.....  
J H W Teal - Trustee

The notes form part of these financial statements

**Sports Partnership Herefordshire And  
Worcestershire  
Trading as Active Herefordshire & Worcestershire**

**Cash Flow Statement  
for the Year Ended 31st March 2021**

	Notes	2021 £	2020 £
<b>Cash flows from operating activities</b>			
Cash generated from operations	1	376,870	(305,932)
Tax paid		<u>-</u>	<u>(66)</u>
Net cash provided by/(used in) operating activities		<u>376,870</u>	<u>(305,998)</u>
<b>Cash flows from investing activities</b>			
Purchase of tangible fixed assets		(6,228)	-
Interest received		<u>101</u>	<u>200</u>
Net cash (used in)/provided by investing activities		<u>(6,127)</u>	<u>200</u>
<b>Change in cash and cash equivalents in the reporting period</b>		<b>370,743</b>	<b>(305,798)</b>
<b>Cash and cash equivalents at the beginning of the reporting period</b>		<b><u>373,265</u></b>	<b><u>679,063</u></b>
<b>Cash and cash equivalents at the end of the reporting period</b>		<b><u>744,008</u></b>	<b><u>373,265</u></b>

The notes form part of these financial statements

**Sports Partnership Herefordshire And  
Worcestershire  
Trading as Active Herefordshire & Worcestershire**

**Notes to the Cash Flow Statement  
for the Year Ended 31st March 2021**

**1. RECONCILIATION OF NET (EXPENDITURE)/INCOME TO NET CASH FLOW FROM OPERATING ACTIVITIES**

	2021 £	2020 £
<b>Net (expenditure)/income for the reporting period (as per the Statement of Financial Activities)</b>	<b>(32,302)</b>	17,938
<b>Adjustments for:</b>		
Depreciation charges	<b>3,954</b>	3,229
Interest received	<b>(101)</b>	(200)
Decrease/(increase) in debtors	<b>417,853</b>	(348,788)
(Decrease)/increase in creditors	<b>(12,534)</b>	<u>21,889</u>
<b>Net cash provided by/(used in) operations</b>	<b><u>376,870</u></b>	<b><u>(305,932)</u></b>

**2. ANALYSIS OF CHANGES IN NET FUNDS**

	At 1.4.20 £	Cash flow £	At 31.3.21 £
<b>Net cash</b>			
Cash at bank	<b><u>373,265</u></b>	<b><u>370,743</u></b>	<b><u>744,008</u></b>
	<b><u>373,265</u></b>	<b><u>370,743</u></b>	<b><u>744,008</u></b>
<b>Total</b>	<b><u>373,265</u></b>	<b><u>370,743</u></b>	<b><u>744,008</u></b>

**Sports Partnership Herefordshire And  
Worcestershire  
Trading as Active Herefordshire & Worcestershire**

**Notes to the Financial Statements  
for the Year Ended 31st March 2021**

**1. ACCOUNTING POLICIES**

**BASIS OF PREPARING THE FINANCIAL STATEMENTS**

The financial statements of the charitable company, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Companies Act 2006, except in regard to the treatment of the LGPS as if it was a defined contribution scheme rather than if it was a defined benefit scheme, which is a departure from the requirement of FRS 102 done on the basis that accounting for the LGPS as a defined benefit scheme is inconsistent with the requirement to give a true and fair view (see the accounting policy for pension costs for more details).

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

The financial statements are presented in sterling which is the functional currency of the charity and rounded to the nearest £1.

**GOING CONCERN**

The trustees assess whether the use of going concern is appropriate i.e. whether there are any material uncertainties related to events or conditions that may cast significant doubt on the ability of the charity to continue as a going concern. The trustees make this assessment in respect of a period of at least one year from the date of authorisation for issue of the financial statements and have concluded that the charity has adequate resources to continue in operational existence for the foreseeable future and there are no material uncertainties about the charity's ability to continue as a going concern, thus they continue to adopt the going concern basis of accounting in preparing the financial statements.

**INCOME**

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

Income from grants and donations is recognised in the period in which the charity is entitled to receipt and the amount can be measured with reasonable certainty. Income from grants is only deferred when the charity has to fulfil conditions not yet met before becoming entitled to it or where the donor has specified that the income is to be expended in a future period.

Income from the provision of courses and other commercial services are recognised on delivery of those services.

Interest income is recognised for all interest-bearing instruments on an accrual basis.

**EXPENDITURE**

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, 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 accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Grants offered subject to conditions which have not been met at the year end date are noted as a commitment but not accrued as expenditure.

**ALLOCATION AND APPORTIONMENT OF COSTS**

All direct costs that can be identified to a specific fund are allocated to that fund.

Wage costs are split between individual funds based on estimated split of time spent on the activities of each fund for each individual staff member.

General support costs are split between funds based on estimated staff hours spent on the activities of each fund.

**Sports Partnership Herefordshire And  
Worcestershire  
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**Notes to the Financial Statements - continued  
for the Year Ended 31st March 2021**

**1. ACCOUNTING POLICIES - continued**

**TANGIBLE FIXED ASSETS**

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Sports equipment	- 25% on reducing balance
Fixtures and fittings	- 20% on reducing balance
Computer equipment	- 33% on cost

All fixed assets are initially measured at cost and depreciated as detailed above. Items under £250 are not capitalised.

**TAXATION**

The charity is exempt from corporation tax on its charitable activities.

**FUND ACCOUNTING**

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

**OPERATING LEASES**

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

**PENSION COSTS**

The company operates both a defined contribution pension scheme and participates in a Local Government Pension Scheme.

Contributions payable to the company's defined contribution pension scheme are charged to profit or loss in the period to which they relate.

The Local Government Pension Scheme (LGPS) is a funded multi-employer defined benefit scheme and the assets are held separately from those of the company in separate trustee administered funds. Whilst it would be possible to obtain an actuarial valuation of the charity's share of the LGPS to which the charity belongs, the trustees of the charity believe that to account for the LGPS as a defined benefit scheme, rather than as a defined contribution scheme, would be inconsistent with the requirement to give a true and fair view. This is because the trustees do not consider their annual contributions relating to settling their share of the LGPS's current forecast deficit to be material to the accounts of the charity (based on the information provided within the most recent triennial actuarial valuation of the relevant LGPS) and also due to the very low number of members of the LGPS allocated to the charity compared to the overall number of members of the relevant LGPS, it is considered probable that an actuarial valuation of the charity's share of the deficit would likely be significantly below the level of materiality of the LGPS's own full actuarial valuation and as such the charity would be disproportionately affected by any significant uncertainty in assumptions or errors compared to other scheme employers. In addition, the minority of employees of the charity that belong to the LGPS includes the chief executive officer and accounting for the LGPS as a defined benefit scheme would likely cause adjustments to disclosures concerning the remuneration paid to key management personnel in such a way that is not likely to be accurately determined on an individual employee basis and would likely be less comparable year on year due to changes in actuarial assumptions applied each year. The trustees therefore believe that accounting for their payments to the LGPS as a defined contribution scheme better reflects the actual financial impact to the charity.

Where the charity has entered into an agreement with the LGPS that determines how the charity will fund a deficit, the charity recognises at that point a liability for the contributions payable that arise from the agreement (to the extent that they relate to the deficit) and the resulting expense is recognised within the statement of financial activities.

**FINANCIAL INSTRUMENTS**

The charity has elected to apply the provisions of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instruments Issues' of FRS102 to all of its financial instruments.

Financial instruments are recognised when the charity becomes party to contractual provisions of the instrument.

**Sports Partnership Herefordshire And  
Worcestershire  
Trading as Active Herefordshire & Worcestershire**

**Notes to the Financial Statements - continued  
for the Year Ended 31st March 2021**

**1. ACCOUNTING POLICIES - continued**

**FINANCIAL INSTRUMENTS**

Financial assets are offset, with the net amounts presented in the accounts where 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 trade and other receivables 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.

**Basic Financial Liabilities**

Basic financial liabilities, including trade and other payables, are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of future receipts, discounted at a market rate of interest. Debt instruments are subsequently carried at amortised cost, using the effective interest rate method.

Trade payables are obligations to pay for goods or services that have been acquired in the ordinary course of the operations from suppliers. Accounts 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 payables are recognised initially at transaction.

**2. CRITICAL ACCOUNTING JUDGEMENTS AND KEY SOURCES OF ESTIMATION UNCERTAINTY**

Estimates and judgements are continually evaluated and are based on historical experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances.

**Critical areas of judgement**

The Local Government Pension Scheme is a funded multi-employer defined benefit scheme and the assets are held separately from those of the company in separate trustee administered funds. There is deemed to be insufficient information available without incurring costs deemed to outweigh the benefit to users of the accounts to apply defined benefit accounting of the Local Government Pension Scheme. The Local Government Pension Scheme is therefore accounted for as if it was a defined contribution plan, with contributions payable to the Local Government Pension Scheme charged to profit or loss in the period to which they relate.

The allocation of staff costs between individual unrestricted and restricted funds is based on the estimated split of staff time for each individual employee of the charity. The allocation of general support costs is between individual unrestricted and restricted funds is directly linked to the assumptions made in allocating staff costs between individual unrestricted and restricted funds.

**3. DONATIONS AND LEGACIES**

	<b>2021</b>	2020
	£	£
Grants	<u><b>306,182</b></u>	<u>294,037</u>

Grants received, included in the above, are as follows:

	<b>2021</b>	2020
	£	£
Sport England	<b>306,182</b>	217,933
Police Crime and Commission West Mercia	-	35,905
Worcestershire County Council	-	20,000
Macmillan Cancer Support	-	13,539
Wychavon District Council	-	6,660
	<u><b>306,182</b></u>	<u>294,037</u>

**Sports Partnership Herefordshire And  
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Trading as Active Herefordshire & Worcestershire**

**Notes to the Financial Statements - continued  
for the Year Ended 31st March 2021**

**4. OTHER TRADING ACTIVITIES**

	2021	2020
	£	£
Course income	270	12,059
PSI takings	-	12,619
Commercial income	-	9,011
	<u>270</u>	<u>33,689</u>

**5. INVESTMENT INCOME**

	2021	2020
	£	£
Bank interest	<u>101</u>	<u>200</u>

**6. INCOME FROM CHARITABLE ACTIVITIES**

		2021	2020
	Activity	£	£
Grants and contract income	Sports delivery and participation	294,964	298,271
Grants and contract income	Postural stability	76,365	69,223
Grants and contract income	Training and workforce	56,847	48,000
		<u>428,176</u>	<u>415,494</u>

Grants received, included in the above, are as follows:

	2021	2020
	£	£
Sport England	253,467	275,349
Worcestershire County Council	77,365	69,223
The National Lottery Community Fund	86,496	68,248
YMCA Worcester	5,701	-
West Midlands Combined Authority	2,500	-
Herefordshire and Worcestershire Chamber Of Commerce	2,247	-
Lawn Tennis Association	-	1,500
Macmillan Cancer Support	-	1,174
Neighbourly Community Fund	400	-
	<u>428,176</u>	<u>415,494</u>

**7. CHARITABLE ACTIVITIES COSTS**

	Direct Costs (see note 8)	Grant funding of activities (see note 9)	Support costs (see note 10)	Totals
	£	£	£	£
Sports delivery and participation	101,196	151,530	398,439	651,165
Postural stability	37,111	-	39,010	76,121
Training and workforce	13,125	(2,960)	29,580	39,745
	<u>151,432</u>	<u>148,570</u>	<u>467,029</u>	<u>767,031</u>

**Sports Partnership Herefordshire And  
Worcestershire  
Trading as Active Herefordshire & Worcestershire**

**Notes to the Financial Statements - continued  
for the Year Ended 31st March 2021**

**8. DIRECT COSTS OF CHARITABLE ACTIVITIES**

	<b>2021</b>	2020
	£	£
Equipment	13,771	9,380
Venue hire	(102)	9,668
Coaching and tutor fees	25,736	30,685
Programme management	93,764	82,012
Courses	6,292	16,024
Hospitality and refreshments	423	4,596
Design and printing	4,438	5,852
Photography and videography	1,359	8,280
Branded merchandise	4,023	21,107
Bad debts	209	-
Depreciation	1,519	2,025
	<u>151,432</u>	<u>189,629</u>

**9. GRANTS PAYABLE**

	<b>2021</b>	2020
	£	£
Sports delivery and participation	151,530	88,044
Training and workforce	(2,960)	14,242
	<u>148,570</u>	<u>102,286</u>

During the current year Heart of Worcestershire College returned a grant issued to them in the previous year, as they were unable to use the funds for the purpose for which the grant was originally paid to them.

The total grants paid to institutions during the year was as follows:

	<b>2021</b>	2020
	£	£
Ignite CIC	35,231	24,151
The Redditch Self Defence Association	11,219	4,300
Age UK Herefordshire and Worcestershire	10,000	-
Sandycroft Centre	9,999	-
Worcestershire Acute Hospitals Charity	8,502	-
All Active Academy CIC	6,940	-
Heart of Worcestershire College	(6,600)	6,600
Freedom Leisure	6,456	6,464
Whitecross Hereford	4,650	5,700
Really Rural - Outdoors for All CIC	5,163	-
The Odell Trust	5,000	-
Sundry small grants (less than £5,000 each)	52,010	55,071
	<u>148,570</u>	<u>102,286</u>

**Sports Partnership Herefordshire And  
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Trading as Active Herefordshire & Worcestershire**

**Notes to the Financial Statements - continued  
for the Year Ended 31st March 2021**

**10. SUPPORT COSTS**

	Management £	Governance costs £	Totals £
Sports delivery and participation	391,443	6,996	398,439
Postural stability	39,010	-	39,010
Training and workforce	<u>29,580</u>	-	<u>29,580</u>
	<u>460,033</u>	<u>6,996</u>	<u>467,029</u>

Support costs, included in the above, are as follows:

	2021 £	2020 £
Wages	346,769	297,164
Social security	25,687	25,799
Pensions	44,415	40,065
Rent	12,119	11,485
Insurance	2,426	2,386
Telephone	1,673	1,304
Postage and office supplies	1,813	5,532
Advertising and marketing	2,198	13,410
Sundries	527	39
Subscriptions	7,247	3,835
Training	2,235	3,369
Travel	926	12,164
Computer	8,793	6,436
Professional fees	641	2,375
Bank charges	129	90
Depreciation	2,435	1,204
Auditors' remuneration	3,060	3,240
Auditor's fees for other services	<u>3,936</u>	<u>3,670</u>
	<u>467,029</u>	<u>433,567</u>

**11. NET INCOME/(EXPENDITURE)**

Net income/(expenditure) is stated after charging/(crediting):

	2021 £	2020 £
Auditors' remuneration	3,060	3,240
Auditor's fees for other services	3,936	3,670
Depreciation - owned assets	3,954	3,229
Other operating leases	<u>12,119</u>	<u>11,485</u>

**12. TRUSTEES' REMUNERATION AND BENEFITS**

There were no trustees' remuneration or other benefits for the year ended 31st March 2021 nor for the year ended 31st March 2020.

**TRUSTEES' EXPENSES**

There were no trustees' expenses paid for the year ended 31st March 2021 nor for the year ended 31st March 2020.

**Sports Partnership Herefordshire And  
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**Notes to the Financial Statements - continued  
for the Year Ended 31st March 2021**

**13. STAFF COSTS**

	<b>2021</b>	2020
	£	£
Wages and salaries	<b>346,769</b>	297,164
Social security costs	<b>25,687</b>	25,799
Other pension costs	<b>44,415</b>	40,065
	<b><u>416,871</u></b>	<u>363,028</u>

The average monthly number of employees during the year was as follows:

	<b>2021</b>	2020
Average number of employees	<b><u>14</u></b>	<u>13</u>

No employees received employee benefits (excluding employer pension and employer N.I. costs) of more than £60,000 in either the current or previous years.

Total remuneration (including employer pension and employer N.I. costs) paid to key management personnel totalled £74,859 (2020 - £72,544).

**14. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES**

	Unrestricted funds £	Restricted funds £	Total funds £
<b>INCOME AND ENDOWMENTS FROM</b>			
Donations and legacies	6,660	287,377	294,037
<b>Charitable activities</b>			
Sports delivery and participation	-	298,271	298,271
Postural stability	69,223	-	69,223
Training and workforce	-	48,000	48,000
Other trading activities	33,194	495	33,689
Investment income	<u>200</u>	<u>-</u>	<u>200</u>
<b>Total</b>	109,277	634,143	743,420
<b>EXPENDITURE ON</b>			
<b>Charitable activities</b>			
Sports delivery and participation	62,153	528,753	590,906
Postural stability	75,774	-	75,774
Training and workforce	7,849	50,953	58,802
<b>Total</b>	145,776	579,706	725,482
<b>NET INCOME/(EXPENDITURE)</b>	(36,499)	54,437	17,938
<b>Transfers between funds</b>	<u>(5,094)</u>	<u>5,094</u>	<u>-</u>
<b>Net movement in funds</b>	(41,593)	59,531	17,938
<b>RECONCILIATION OF FUNDS</b>			
<b>Total funds brought forward</b>	676,846	175,929	852,775
<b>TOTAL FUNDS CARRIED FORWARD</b>	<u>635,253</u>	<u>235,460</u>	<u>870,713</u>

**Sports Partnership Herefordshire And  
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**Notes to the Financial Statements - continued  
for the Year Ended 31st March 2021**

**15. TANGIBLE FIXED ASSETS**

	Sports equipment £	Fixtures and fittings £	Computer equipment £	Totals £
<b>COST</b>				
At 1st April 2020	14,400	1,400	5,102	20,902
Additions	<u>-</u>	<u>-</u>	<u>6,228</u>	<u>6,228</u>
At 31st March 2021	<u>14,400</u>	<u>1,400</u>	<u>11,330</u>	<u>27,130</u>
<b>DEPRECIATION</b>				
At 1st April 2020	8,325	868	4,819	14,012
Charge for year	<u>1,519</u>	<u>105</u>	<u>2,330</u>	<u>3,954</u>
At 31st March 2021	<u>9,844</u>	<u>973</u>	<u>7,149</u>	<u>17,966</u>
<b>NET BOOK VALUE</b>				
At 31st March 2021	<u>4,556</u>	<u>427</u>	<u>4,181</u>	<u>9,164</u>
At 31st March 2020	<u>6,075</u>	<u>532</u>	<u>283</u>	<u>6,890</u>

**16. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	2021 £	2020 £
Trade debtors	355	8,494
Other debtors	600	-
Accrued income	103,988	495,992
Prepayments	<u>10,160</u>	<u>28,470</u>
	<u>115,103</u>	<u>532,956</u>

**Sports Partnership Herefordshire And  
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**Notes to the Financial Statements - continued  
for the Year Ended 31st March 2021**

**17. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	2021	2020
	£	£
Trade creditors	<b>20,904</b>	30,218
Pension creditor (see note 23)	<b>1,400</b>	1,300
Accrued expenses	<b><u>6,160</u></b>	<u>8,080</u>
	<b><u>28,464</u></b>	<u>39,598</u>

**18. CREDITORS: AMOUNTS FALLING DUE AFTER MORE THAN ONE YEAR**

	2021	2020
	£	£
Pension creditor (see note 23)	<b><u>1,400</u></b>	<u>2,800</u>

**19. ANALYSIS OF NET ASSETS BETWEEN FUNDS**

	Restricted funds £	Designated funds £	General unrestricted funds £	Total funds £
Tangible fixed assets	-	-	9,164	<b>9,164</b>
Debtors	112,769	-	2,334	<b>115,103</b>
Cash at bank	219,694	398,700	125,614	<b>744,008</b>
Creditors - due within 1 year	(2,860)	(1,400)	(24,204)	<b>(28,464)</b>
Creditors - due after 1 year	-	(1,400)	-	<b>(1,400)</b>
Inter-fund loans	<u>(88,616)</u>	<u>-</u>	<u>88,616</u>	<u>-</u>
Total funds	<b><u>240,987</u></b>	<b><u>395,900</u></b>	<b><u>201,524</u></b>	<b><u>838,411</u></b>

At the year end the charity was owed grant income from Sports England. Cash reserves that would otherwise have been allocated to the general unrestricted fund has been used to finance restricted fund expenditure ahead of this grant income being received. This has been accounted for as inter-fund loans in the above table.

**Sports Partnership Herefordshire And  
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**Notes to the Financial Statements - continued  
for the Year Ended 31st March 2021**

**20. MOVEMENT IN FUNDS**

	At 1.4.20 £	Net movement in funds £	Transfers between funds £	At 31.3.21 £
<b>Unrestricted funds</b>				
General unrestricted fund	239,353	(42,923)	5,094	201,524
Designated fund	250,000	-	-	250,000
Redundancy fund	50,000	-	-	50,000
Pension fund	<u>95,900</u>	<u>-</u>	<u>-</u>	<u>95,900</u>
	<b>635,253</b>	<b>(42,923)</b>	<b>5,094</b>	<b>597,424</b>
<b>Restricted funds</b>				
Core	48,032	(27,310)	-	20,722
Satellite Clubs	53,833	25,740	-	79,573
Workforce	7,714	5,329	-	13,043
Primary PE and Sport Premium	8,751	(8,751)	-	-
School Games Worcestershire	27,961	(27,961)	-	-
School Games Herefordshire	39,668	(29,592)	-	10,076
Other Youth Development	5,633	(665)	-	4,968
Macmillan	1,212	(269)	-	943
Children and Young People (Dept. for Education)	-	10,459	(5,094)	5,365
Active Communities	42,656	10,009	-	52,665
Tackling Inequalities Fund	-	15,054	-	15,054
Children and Young People (Sports England)	<u>-</u>	<u>38,578</u>	<u>-</u>	<u>38,578</u>
	<u>235,460</u>	<u>10,621</u>	<u>(5,094)</u>	<u>240,987</u>
<b>TOTAL FUNDS</b>	<u><b>870,713</b></u>	<u><b>(32,302)</b></u>	<u><b>-</b></u>	<u><b>838,411</b></u>

**Sports Partnership Herefordshire And  
Worcestershire  
Trading as Active Herefordshire & Worcestershire**

**Notes to the Financial Statements - continued  
for the Year Ended 31st March 2021**

**20. MOVEMENT IN FUNDS - continued**

Net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General unrestricted fund	78,983	(121,906)	(42,923)
<b>Restricted funds</b>			
Core	206,181	(233,491)	(27,310)
Satellite Clubs	115,022	(89,282)	25,740
Workforce	42,500	(37,171)	5,329
Primary PE and Sport Premium	-	(8,751)	(8,751)
School Games Worcestershire	-	(27,961)	(27,961)
School Games Herefordshire	-	(29,592)	(29,592)
Other Youth Development	7,101	(7,766)	(665)
Macmillan	-	(269)	(269)
Children and Young People (Dept. for Education)	14,600	(4,141)	10,459
Active Communities	86,496	(76,487)	10,009
Tackling Inequalities Fund	100,000	(84,946)	15,054
Children and Young People (Sports England)	<u>83,846</u>	<u>(45,268)</u>	<u>38,578</u>
	<u>655,746</u>	<u>(645,125)</u>	<u>10,621</u>
<b>TOTAL FUNDS</b>	<u><u>734,729</u></u>	<u><u>(767,031)</u></u>	<u><u>(32,302)</u></u>

**Sports Partnership Herefordshire And  
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**Notes to the Financial Statements - continued  
for the Year Ended 31st March 2021**

**20. MOVEMENT IN FUNDS - continued**

**Comparatives for movement in funds**

	At 1.4.19 £	Net movement in funds £	Transfers between funds £	At 31.3.20 £
<b>Unrestricted funds</b>				
General unrestricted fund	276,846	(32,399)	(5,094)	239,353
Designated fund	250,000	-	-	250,000
Redundancy fund	50,000	-	-	50,000
Pension fund	<u>100,000</u>	<u>(4,100)</u>	<u>-</u>	<u>95,900</u>
	676,846	(36,499)	(5,094)	635,253
<b>Restricted funds</b>				
Core	28,635	19,397	-	48,032
Satellite Clubs	50,855	2,978	-	53,833
Workforce	4,317	3,397	-	7,714
Primary PE and Sport Premium	17,901	(9,150)	-	8,751
School Games Worcestershire	32,723	(4,762)	-	27,961
School Games Herefordshire	32,722	6,946	-	39,668
Other Youth Development	3,167	2,466	-	5,633
Macmillan	-	1,212	-	1,212
Children and Young People (Dept. for Education)	1,257	(6,351)	5,094	-
Active Communities	-	42,656	-	42,656
Special Olympics Hereford	<u>4,352</u>	<u>(4,352)</u>	<u>-</u>	<u>-</u>
	<u>175,929</u>	<u>54,437</u>	<u>5,094</u>	<u>235,460</u>
<b>TOTAL FUNDS</b>	<u><u>852,775</u></u>	<u><u>17,938</u></u>	<u><u>-</u></u>	<u><u>870,713</u></u>

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General unrestricted fund	109,277	(141,676)	(32,399)
Pension fund	<u>-</u>	<u>(4,100)</u>	<u>(4,100)</u>
	109,277	(145,776)	(36,499)
<b>Restricted funds</b>			
Core	251,472	(232,075)	19,397
Satellite Clubs	95,856	(92,878)	2,978
Workforce	40,000	(36,603)	3,397
Primary PE and Sport Premium	41,987	(51,137)	(9,150)
School Games Worcestershire	46,001	(50,763)	(4,762)
School Games Herefordshire	45,499	(38,553)	6,946
Other Youth Development	35,905	(33,439)	2,466
Macmillan	1,174	38	1,212
Children and Young People (Dept. for Education)	8,001	(14,352)	(6,351)
Active Communities	68,248	(25,592)	42,656
Special Olympics Hereford	<u>-</u>	<u>(4,352)</u>	<u>(4,352)</u>
	<u>634,143</u>	<u>(579,706)</u>	<u>54,437</u>
<b>TOTAL FUNDS</b>	<u><u>743,420</u></u>	<u><u>(725,482)</u></u>	<u><u>17,938</u></u>

**Sports Partnership Herefordshire And  
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**Notes to the Financial Statements - continued  
for the Year Ended 31st March 2021**

**20. MOVEMENT IN FUNDS - continued**

**PURPOSE OF DESIGNATED FUNDS**

**Operational reserve fund**

The trustees have put reserves to one side so that if significant funding is lost time is allocated to seek alternatives. If alternative sources of funding are not secured and the charity had to be wound down this can be managed and any commitments honoured.

This designated fund is not expected to be expended within the foreseeable future.

**Redundancy fund**

Redundancy costs are not an eligible cost for any of the grants or contracts that the charity currently receives. The charity has set aside a redundancy reserve in case that the charity's funding agreements with its primary funding provider Sports England end or is significantly reduced, as that would necessitate the charity to make some or all of its staff redundant.

Whilst the activities of Sports England are subject to government policy and are therefore subject to changes in government, there is currently no indication that Sports England will cease funding the charity within the foreseeable future. The remaining balance in this designated fund is therefore not expected to be expended within the foreseeable future.

**Pension fund**

The charity has both current and past employees who are members of a Local Government Pension Scheme (LGPS). The trustees have set aside a pension reserve in case the charity is called upon to pay additional lump sum pension contributions to cover their share of any deficits in the LGPS.

Following the triennial full actuarial valuation as at 31 March 2019 of the LGPS that relates to the charity, the charity has made suitable provisions for their requirements to pay lump sum contributions for the next 3 years from 2020. The remaining balance in this designated fund is not expected to be expended for at least another 2 years.

**PURPOSE OF RESTRICTED FUNDS**

**Core fund**

Funding received from Sport England towards salaries and on-costs.

**Satellite Clubs fund**

Funds to establish new and regular opportunities for inactive people aged 14-19 to participate in sport or physical activity.

**Workforce fund**

Funding used in helping to recruit, develop and deploy a quality and diverse workforce through the charity's work with sport and non-sport partners and sectors.

**Primary PE and Sport Premium fund**

The Primary PE and Sport Premium (PPSP) is ring fenced money to primary schools in order to improve the quality of primary PE. A significant focus of the premium is how it can be used to provide sustained development of sport, physical activity and PE within schools.

From September 2020 this fund has been replaced by the Children and Young People fund.

**Strong and Steady Exercise Programme fund**

Funding to deliver the Council's strength and balance postural stability exercise programme. Income is generated through a participation fee each week.

**School Games Worcestershire and School Games Herefordshire funds**

The School Games is a government led programme designed to deliver competitive school sport to all young people. A network of School Games Organisers (SGOs) and Local Organising Committees (LOCs) have worked alongside the Youth Sport Trust in delivering three distinct levels of competition since the Games' inception in 2010 - ranging from intra-inter school activity, in addition to the National Finals, which is supported by National Governing Bodies.

From September 2020 this fund has been replaced by the Children and Young People fund.

**Sports Partnership Herefordshire And  
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**Notes to the Financial Statements - continued  
for the Year Ended 31st March 2021**

**20. MOVEMENT IN FUNDS - continued**

**Other Youth Development fund**

Funding to deliver a programme of diversionary activities for at risk youth.

**Macmillan fund**

Funding for the Move-More Coordinator - to engage with patients whose lives have been affected by cancer and help them to become more active.

**Children and Young People (DfE) fund**

Exchequer funding for training Volunteer leaders and coaches within schools/colleges.

**Active Communities fund**

Funding to encourage participation in local rural areas and obtain support from local community leaders to help to sustain projects in the long term.

**Tackling Inequalities Fund**

Funding received to help the sport and physical activity sector through the coronavirus (Covid-19) crisis.

**Children and Young People (SE) fund**

During the current year, partly in response to the coronavirus (Covid-19) crisis, Sports England made changes to how it awarded some grant funded activities. Primary PE and Sport Premium, School Games and an element allocated to Core fund in the accounts are to be received annually in advance on an April to March basis (previously received on a September to August basis), with amount received in regard to these funds within the current financial period reduced to the equivalent of 7 months of funding as a result.

In addition, Sports England now awards these funds as a single combined Children and Young People fund.

**TRANSFERS BETWEEN FUNDS**

Last year a transfer of £5,094 was made from unrestricted fund to Children and Young People (DfE) fund to cover expenditure made allocated to the Children and Young People (DfE) fund in excess of funding received to date. In the current year, this transfer has been reversed, following a grant of £6,600 issued last year out of Children and Young People (DfE) fund was returned by the grant recipient as they were subsequently unable to meet the performance conditions attached to receipt of this grant.

**21. RELATED PARTY DISCLOSURES**

There were no related party transactions for either the current or comparative years.

**22. FRC ETHICAL STANDARD - PROVISIONS AVAILABLE FOR SMALL ENTITIES**

In common with many other businesses of our size and nature we use our auditors to prepare and submit returns to the tax authorities and assist with the preparation of the financial statements.

**Sports Partnership Herefordshire And  
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**Notes to the Financial Statements - continued  
for the Year Ended 31st March 2021**

**23. PENSION COMMITMENTS**

The charity's employees belong to two principal pension schemes, being the Local Government Pension Scheme (LGPS), which is managed by Worcestershire Pension Fund, for the staff who were employed by the charity when it was first incorporated and had their transferred to the charity under TUPE Regulations, and a defined contribution scheme for all other staff.

The LGPS is a funded defined benefit pension scheme, with the assets held in separate trustee-administered funds. The agreed contribution rates for future years are 21.5% per cent for employers, with employees paying variable rates depending on their level of gross wages received each month. In addition the charity is scheduled to pay the LGPS £nil (2020 - £4,100) in additional lump sum top up payments to cover their share of the pension scheme's deficit, payable over the next 3 years. These costs have been accrued for in the financial statements.

At the year end the charity had the following pension creditors:

	<b>2021</b>	<b>2020</b>
	<b>£</b>	<b>£</b>
Creditors: amounts falling due within one year (note 17)	<b>1,400</b>	1,300
Creditors: amounts falling due after more than one year (note 18)	<b>1,400</b>	2,800
	<b><u>2,800</u></b>	<u>4,100</u>
Multi-employee defined benefit schemes - lump sum top-up payments	<b><u>2,800</u></b>	<u>4,100</u>
	<b><u>2,800</u></b>	<u>4,100</u>

Employer pension costs for the year were as follows:

	<b>2021</b>	<b>2020</b>
	<b>£</b>	<b>£</b>
Multi-employee defined benefit schemes	<b>17,171</b>	18,938
Multi-employee defined benefit schemes - lump sum top-up payments	-	4,100
Defined contribution schemes	<b>27,244</b>	17,027
	<b><u>44,415</u></b>	<u>40,065</u>

**Sports Partnership Herefordshire And  
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**Detailed Statement of Financial Activities  
for the Year Ended 31st March 2021**

	2021 £	2020 £
<b>INCOME AND ENDOWMENTS</b>		
<b>Donations and legacies</b>		
Grants	<b>306,182</b>	294,037
<b>Other trading activities</b>		
Course income	270	12,059
PSI takings	-	12,619
Commercial income	-	<u>9,011</u>
	<b>270</b>	33,689
<b>Investment income</b>		
Bank interest	101	200
<b>Charitable activities</b>		
Grants and contract income	<u>428,176</u>	<u>415,494</u>
<b>Total incoming resources</b>	<b>734,729</b>	743,420
<b>EXPENDITURE</b>		
<b>Charitable activities</b>		
Equipment	13,771	9,380
Venue hire	(102)	9,668
Coaching and tutor fees	25,736	30,685
Programme management	93,764	82,012
Courses	6,292	16,024
Hospitality and refreshments	423	4,596
Design and printing	4,438	5,852
Photography and videography	1,359	8,280
Branded merchandise	4,023	21,107
Bad debts	209	-
Depreciation of sports equipment	1,519	2,025
Grants to institutions	<u>148,570</u>	<u>102,286</u>
	<b>300,002</b>	291,915
<b>Support costs</b>		
Wages	346,769	297,164
Social security	25,687	25,799
Pensions	44,415	40,065
Rent	12,119	11,485
Insurance	2,426	2,386
Telephone	1,673	1,304
Postage and office supplies	1,813	5,532
Advertising and marketing	2,198	13,410
Sundries	527	39
Subscriptions	7,247	3,835
Training	2,235	3,369
Travel	926	12,164
Computer	8,793	6,436
Professional fees	641	2,375
Bank charges	129	90
Depreciation of fixtures and fittings	105	133
Depreciation of computer equipment	<u>2,330</u>	<u>1,071</u>
	<b>460,033</b>	426,657

This page does not form part of the statutory financial statements

**Sports Partnership Herefordshire And  
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**Detailed Statement of Financial Activities  
for the Year Ended 31st March 2021**

	2021 £	2020 £
<b>Governance costs</b>		
Auditors' remuneration	3,060	3,240
Auditor's fees for other services	<u>3,936</u>	<u>3,670</u>
	<u>6,996</u>	<u>6,910</u>
 Total resources expended	 <u>767,031</u>	 <u>725,482</u>
 <b>Net (expenditure)/income</b>	 <u><u>(32,302)</u></u>	 <u><u>17,938</u></u>