

**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**

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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  
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**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>276,733</b>	332,603
Total reserves	<b><u>915,831</u></b>	<u>966,308</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  
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**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  
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**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  
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**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  
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**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 £	Total funds £
<b>INCOME AND ENDOWMENTS FROM</b>						
Donations and legacies	3	-	-	726,373	726,373	760,049
<b>Charitable activities</b>	6					
Sports delivery and participation		-	-	35,073	35,073	39,232
Postural stability		-	-	-	-	85,330
Other trading activities	4	2,395	-	-	2,395	6,015
Investment income	5	4,502	-	-	4,502	4,696
<b>Total</b>		<b>6,897</b>	<b>-</b>	<b>761,446</b>	<b>768,343</b>	<b>895,322</b>
<b>EXPENDITURE ON Charitable activities</b>	7					
Sports delivery and participation		6,314	-	812,506	818,820	824,345
Postural stability		-	-	-	-	81,608
<b>Total</b>		<b>6,314</b>	<b>-</b>	<b>812,506</b>	<b>818,820</b>	<b>905,953</b>
<b>NET INCOME/(EXPENDITURE)</b>		<b>583</b>	<b>-</b>	<b>(51,060)</b>	<b>(50,477)</b>	<b>(10,631)</b>
Transfers between funds	19	4,810	-	(4,810)	-	-
<b>Net movement in funds</b>		<b>5,393</b>	<b>-</b>	<b>(55,870)</b>	<b>(50,477)</b>	<b>(10,631)</b>
<b>RECONCILIATION OF FUNDS</b>						
Total funds brought forward		633,705	-	332,603	966,308	976,939
<b>TOTAL FUNDS CARRIED FORWARD</b>		<b>639,098</b>	<b>-</b>	<b>276,733</b>	<b>915,831</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.

The notes form part of these financial statements

**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)
<b>NET CURRENT ASSETS</b>		<u>906,599</u>	<u>955,172</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>		 <u>(417,124)</u>	 <u>(9,008)</u>
<b>Cash and cash equivalents at the beginning of the reporting period</b>		<u>948,975</u>	<u>957,983</u>
 <b>Cash and cash equivalents at the end of the reporting period</b>		 <u><u>531,851</u></u>	 <u><u>948,975</u></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 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  
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**Notes to the Financial Statements - continued  
for the Year Ended 31st March 2025**

**3. DONATIONS AND LEGACIES**

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

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

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

**4. OTHER TRADING ACTIVITIES**

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

**5. INVESTMENT INCOME**

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

**6. INCOME FROM CHARITABLE ACTIVITIES**

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

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

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

**Sports Partnership Herefordshire And  
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**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  
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**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><u>12,804</u></b>	<b><u>11,988</u></b>

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

**13. STAFF COSTS**

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

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

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

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  
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**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	<b><u>16,368</u></b>	<b><u>3,166</u></b>	<b><u>27,619</u></b>	<b><u>47,153</u></b>
<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	<b><u>13,957</u></b>	<b><u>1,920</u></b>	<b><u>22,044</u></b>	<b><u>37,921</u></b>
<b>NET BOOK VALUE</b>				
At 31st March 2025	<b><u>2,411</u></b>	<b><u>1,246</u></b>	<b><u>5,575</u></b>	<b><u>9,232</u></b>
At 31st March 2024	<b><u>3,120</u></b>	<b><u>1,079</u></b>	<b><u>6,937</u></b>	<b><u>11,136</u></b>

**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
	<b><u>415,383</u></b>	<b><u>35,568</u></b>

**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
	<b><u>40,635</u></b>	<b><u>29,371</u></b>



**Sports Partnership Herefordshire And  
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**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>	<u><b>(40,635)</b></u>
Total funds	<u><b>276,733</b></u>	<u><b>400,000</b></u>	<u><b>239,098</b></u>	<u><b>915,831</b></u>

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 spend 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**

	<b>At 1.4.24 £</b>	<b>Net movement in funds £</b>	<b>Transfers between funds £</b>	<b>At 31.3.25 £</b>
<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	<u><b>100,000</b></u>	<u>-</u>	<u>-</u>	<u><b>100,000</b></u>
	<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	<u><b>6,904</b></u>	<u><b>(4,850)</b></u>	<u>-</u>	<u><b>2,054</b></u>
	<u><b>332,603</b></u>	<u><b>(51,060)</b></u>	<u><b>(4,810)</b></u>	<u><b>276,733</b></u>
<b>TOTAL FUNDS</b>	<u><b>966,308</b></u>	<u><b>(50,477)</b></u>	<u><b>-</b></u>	<u><b>915,831</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**

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

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

**Sports Partnership Herefordshire And  
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**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>	<b>682,750</b>	<b>3,574</b>	<b>-</b>	<b>74,745</b>	<b>7,272</b>	<b>768,343</b>
<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>	<b>691,332</b>	<b>3,574</b>	<b>-</b>	<b>112,375</b>	<b>11,539</b>	<b>818,820</b>
<b>Reallocations (see below)</b>	<b>(4,810)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>4,810</b>	<b>-</b>
<b>Surplus/(deficit) for year</b>	<b>(13,392)</b>	<b>-</b>	<b>-</b>	<b>(37,628)</b>	<b>543</b>	<b>(50,477)</b>
<b>Funds as at 1.4.24</b>	<b>282,707</b>	<b>-</b>	<b>-</b>	<b>42,992</b>	<b>640,609</b>	<b>966,308</b>
<b>Funds as at 31.3.25</b>	<b>269,315</b>	<b>-</b>	<b>-</b>	<b>5,364</b>	<b>641,152</b>	<b>915,831</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	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>	<b>673,050</b>	<b>85,330</b>	<b>-</b>	<b>117,529</b>	<b>22,809</b>	<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>
<b>Total expenditure</b>	<b>637,571</b>	<b>88,548</b>	<b>19,806</b>	<b>137,219</b>	<b>22,809</b>	<b>905,953</b>
<b>Reallocations (see below)</b>	<b>(3,798)</b>	<b>(3,722)</b>	<b>-</b>	<b>-</b>	<b>7,520</b>	<b>-</b>
<b>Surplus/(deficit) for year</b>	<b>31,681</b>	<b>(6,940)</b>	<b>(19,806)</b>	<b>(19,690)</b>	<b>4,124</b>	<b>(10,631)</b>
<b>Funds as at 1.4.23</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>
<b>Funds as at 31.3.24</b>	<b>282,707</b>	<b>-</b>	<b>-</b>	<b>42,992</b>	<b>640,609</b>	<b>966,308</b>

**Sports Partnership Herefordshire And  
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**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  
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**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>	768,343	895,322
<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
<b>Total resources expended</b>	<u>818,820</u>	<u>905,953</u>
<b>Net expenditure</b>	<u><u>(50,477)</u></u>	<u><u>(10,631)</u></u>

This page does not form part of the statutory financial statements