

Company registration number 07633990
Charity registration number 1143654

West Yorkshire Sport

(A company limited by guarantee)

Annual Report and Financial Statements

for the Year Ended 31 March 2013

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West Yorkshire Sport

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West Yorkshire Sport
Reference and Administrative Details

Charity name	West Yorkshire Sport
Charity registration number	1143654
Company registration number	07633990
Registered office	Nepshaw Lane South Morley Leeds LS27 7JQ
Trustees	Philip Barker Lisa Dodd-Mayne, Chair David Gent Stewart Ross John Rogers (Appointed 8 April 2013)
Chief executive officer	Nigel Harrison
Solicitor	Wrigleys Solicitors LLP 19 Cookridge Street Leeds LS2 3AG
Bankers	Barclays Bank Plc 39/47 Commercial Street Halifax HX1 1BE Cater Allen 9 Nelson Street Bradford BD1 5AN Virgin Money Jubilee House Gosforth Newcastle upon Tyne NE3 4PL
Independent Auditor	Alison Whalley FCA Naylor Wintersgill Limited Carlton House Grammar School Street Bradford BD1 4NS

West Yorkshire Sport

Trustees' Report

Chief Executive Officer's Introduction

It is with great pride that I introduce West Yorkshire Sport's annual report for 2012 / 2013

The year was obviously dominated by the greatest sporting event ever staged in this country. The London Olympics and Paralympics surpassed all expectations of how sport can affect the nation's mood and without a doubt has resulted in many more people wanting to take part in sport across West Yorkshire. Indeed recent Active People research suggests around 20,000 more people are regularly playing sport across West Yorkshire than the previous year.

For a number of years we, at West Yorkshire Sport, have been clear that our role is to make the most of the event to support more people playing sport. In 2009 we produced our legacy plan, Going for Gold, that set out our programmes of activity before, during and after the Games. We will continue to build on the plan as further world events such as the Rugby League World Cup, Rugby Union World Cup and the Tour de France Le Grand Depart are staged within West Yorkshire over the next two years.

The foundation of our work has been to attract high quality coaches and volunteers into sport. We currently have over 2,500 coaches registered on our database with whom we communicate on a regular basis leading to more intelligent design of the services we offer. Around 500 coaches have attended our training workshops whilst 172 have benefited from further funding to assist with paying for course fees. Within the national Sport Makers programme we have held Olympics inspired workshops for almost 3,000 people interested in volunteering in sport, over half of which have now started volunteering regularly.

This year was always going to be about activity: the first West Yorkshire School Games attracting 5000 young people, Sportivate giving regular coaching to over 5,000 young people, and Community Games involving 20,000 people at 30 separate events. There has been an upsurge of running in the county with our programme creating over 160 new running groups attracting over 2,000 new runners.

Of course, our role is not to directly deliver most of this activity. We are fortunate to work with highly skilled people across West Yorkshire in local authorities, universities, colleges, clubs and other voluntary sector organisations who understand their communities to ensure any programme is delivered with the long term in mind.

It is easy to forget that the year was the first full year of operation of the West Yorkshire Sport Company, having transferred from the excellent Kirklees Council in November 2011. It is pleasing to report that delivery has continued whilst back office functions have been developed to support the new Company. We were proud to be one of the few CSPs across the country to have been awarded "Green status" by Sport England in their new challenging performance measurement framework.

The major development over the year was the alliance with our neighbours South Yorkshire Sport which has resulted in the Company now operating both CSPs. In the tough economic climate that we are in it is right that both CSPs have taken the major step towards providing efficiencies but more than that I look forward to improvements in quality of service to our customers as both teams work closer together.

We continue to benefit from Lottery funding through Sport England and it is pleasing that nationally the role of County Sports Partnerships in the sporting landscape is taking hold. However, we are forever mindful that we are too reliant on Sport England as a source of income and it is vital over the next three years that we design and offer services to a wider range of funders.

It has been a momentous year in many ways. I thank all the great people we work with, the staff team in both South Yorkshire and West Yorkshire and especially our trustees who give the charity their time and expertise freely to drive the Company forward.

Nigel Harrison

Chief Executive Officer

West Yorkshire Sport

Trustees' Report

Board of Trustees Statement

The Board of Directors present their annual report and accounts for the period ended 31 March 2013

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

The accounts have been prepared in accordance with the accounting policies set out in note 1 to the accounts and comply with the charity's Memorandum and Articles of Association, the Companies Act 2006, Charities Act 2011 and the Statement of Recommended Practice, 'Accounting and Reporting by Charities', issues 2005, updated 2008.

Structure, Governance and Management

West Yorkshire Sport is a charitable company limited by guarantee, incorporated on 13 May 2011 and registered as a charity on 02 September 2011. The company was established under a Memorandum of Association which established the objects and powers of the charitable company and is governed under its Articles of Association. In the event of the dissolution of the Charity, the Members are liable to pay an amount not exceeding £10 towards the liabilities and costs of dissolution. Local Authority membership of the Board of Trustees is limited to 50% of the total number of Trustees to avoid controlled company status.

The Trustees of the Charity have control of the Charity and its property and funds. All Trustees are by virtue of their appointment also Members of the Charity and no other person other than a Trustee may be admitted as a Member of the Charity. As at the 31 March 2013, the subscribers to the Memorandum of Association were still the only 4 Trustees but a recruitment process was underway to expand the membership and skills of the Board. A skills audit of Trustees took place during 2012/13 with a view to identifying the skills that would be desirable in any potential new Trustees or that would require training of existing Trustees. During 2012/13 the Board agreed a recruitment process that would seek to increase the number of Trustees from four to six. The results of the recruitment process will inform any future training requirements and induction processes for new Trustees.

The Board has a maximum of 12 trustees at any one time but as at 31 March 2013 was made up of the four original members. Day to day responsibility for the administration and provision of services is delegated to the Chief Executive.

West Yorkshire Sport is the County Sport Partnership (CSP) for West Yorkshire. During 2012/13 a strategic alliance was formed with South Yorkshire Sport which meant that the responsibility for the South Yorkshire CSP was also transferred to the Charity. A South Yorkshire Management Group has been set up to provide local management and scrutiny of that CSP but ultimate responsibility for performance and resources rests with the Charity Board of Trustees.

Related Parties

None of the Trustees receive remuneration or other benefit from their work with the Charity and any connection between a Trustee or senior manager with a related party must be disclosed to the Board of Trustees.

The Charity now administers 2 of the 49 CSPs in England who share best practice and information through the County Sports Partnership Network (CSPN). The CSPN has a Board made up of nine directors from individual CSPs and also has lead officers on each of their five work strands. The Chief Executive of the Charity leads on the National Governing Body (NGB) sport work strand.

West Yorkshire Sport

Trustees' Report

Risk Management

The Board of Trustees reviewed the Risk Register in January 2013 which included the major risks to which the Charity is exposed. The Board agreed that, following completion of the recruitment process for new Trustees, a Finance Sub-Committee would be created and that regular consideration and review of the risk register would be one of their responsibilities. Systems or processes are in place to mitigate the risks faced by the Charity and responsibility for risks is allocated accordingly to ensure that required actions are implemented to manage all identified risks.

Key risks currently include the loss of core funding, unforeseen changes in national/regional policies and priorities and lack of engagement from key partners. These risks are mitigated through the ongoing engagement with funding partners, national networks and other CSPs and effective performance management to ensure that key targets continue to be achieved annually to the satisfaction of funders. Another key risk at the present time is the cultural risk surrounding the bringing together of two CSPs under one company. Integration of the staff, policies and procedures will be key to the success of the partnership in future years.

Objectives and Activities

The objects of the Charity as set out in the Articles of Association are

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

Delivering Public Benefit

The objects above are the key charitable aims of the Charity and fall within the recognised descriptions of charitable purposes in the Charities Act 2006 namely the advancement of health and the advancement of amateur sport. All activities are intrinsically linked to achieving these aims for the public benefit. Significant activities and achievements against targets are detailed below under Aims and Achievements.

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

Aims and Achievements

A key role of the Charity is that of coordination of the infrastructure for community sport across the sub-region. A range of multi-agency planning and delivery groups are in operation across South and West Yorkshire which our officers are responsible for leading and facilitating. Improvements in efficiency and quality of service are gained through joint working, sharing knowledge and creating innovation throughout the community sports sector. At a local level the charity has continued to support each of the districts' Community Sports Networks (CSNs) aiming to provide a more coordinated approach to local delivery. Effects of this approach can be seen, for example, through the Olympic legacy activity and programmes in each of the districts.

In line with its aim to develop its range of services the charity was commissioned by Wakefield Council to develop and write its district sport and physical activity strategy which was launched in March 2013.

West Yorkshire Sport

Trustees' Report

The Charity has undertaken a self-assessment of its safeguarding policies and practices and developed an implementation plan, in conjunction with the NSPCC Child Protection In Sport Unit leading to a Green status being achieved. The objective is to ensure that all reasonable steps are taken to protect children and vulnerable adults in a sports setting. The implementation plan is in place to ensure that safeguarding remains high on the agenda within the Charity and with its partners and wider community.

In terms of communications the aims of the Charity are promotion of the activities of the organisation, partners and the wider network. Objectives include providing information and inspiration to anyone interested in sport and its benefits through the internet, press and partner communication channels. In 2012/13 the websites have been accessed by 75,500 people with 458,000 hits and 21 videos of events and interviews have been accessed 9,735 times through Youtube. Fortnightly bulletins are sent to 6,000 subscribers. The charity has almost 4,500 followers on Twitter and 1,000 friends on Facebook.

In the last year the charity has been involved in a number of projects funded largely by Sport England and these are set out below for both CSPs. Some of the projects commenced before the transfer of the South Yorkshire CSP meaning that the achievements may have taken place before they were the responsibility of the charity. Many of the projects run across financial years so the information below only includes performance to date which may mean that the targets are yet to be achieved.

West Yorkshire Sport CSP

Maintenance of a meaningful and productive relationship with National Governing Bodies (NGBs) and supporting them to fulfil their plans in West Yorkshire is an ongoing priority. Wherever possible WYSport works with NGBs to produce clear action plans articulating their objectives and connects NGBs with relevant partners. WYSport was one of only two CSPs nationally to be awarded Green for achievement by Sport England on NGB work at the end of September 2012 and maintained that performance through to the end of Q4 in March 2013.

The Sportivate project is aimed at increasing participation in sport and activity in 14-25 year olds. This year the target was to achieve 3,950 more young people taking part in sport in West Yorkshire. At the end of year 2, 5,299 young people had taken part in new activity and been retained meaning that they attended 90% of sessions. The strategy for achieving targets included delivery of coaching sessions, increasing capacity in sports facilities and clubs and inspiring people to encourage friends to take part in sport together. In the year 110 deliverers had been supported through 520 projects.

In support of the above project are targets to formalise 49 links between Secondary School Change 4 Life Clubs and community clubs, produce 12 case studies of good practice, support 14 leadership/young officials and signpost leaders and coaches to the Change 4 Life coaching bursary. To date 18 school links have been established, 5 leadership/young officials courses confirmed and 7 leaders and coaches have been successful with the Change 4 Life coaching bursary. Work will continue on the programme throughout the academic year.

The Running Project is another programme with the objective of promoting physical activity for people in West Yorkshire. The target is to have 3,048 new runners participating at least 30 minutes per week and this will be achieved by creating an infrastructure to deliver an increase in beginner runners in registered Run England groups led by qualified leaders. At the end of March, 253 (94%) of the 270 Leaders had been qualified and deployed, 156 (67%) of 233 groups were set up and 1,943 (67%) of 3,048 beginner runners had been registered.

STARS (Supporting Top Athletes Recognition Scheme) is a project aimed at helping talented athletes who live, study, work or train around the West Yorkshire area. By accessing free facilities and bespoke services and discounts, athletes are encouraged to improve abilities and achieve the necessary levels to attain further funding. This year over 70 athletes were involved in the scheme.

West Yorkshire Sport

Trustees' Report

Disability sport forms an important part of the work of WYSport and three linked projects have been taking place in 2012/13. P2P (Playground 2 Podium) is a national initiative identifying gifted and talented young disabled athletes across the sub region and providing performance pathways to support progression to their desired potential. The final County Athlete Assessment Day (CAAD) was delivered in May 2012 attracting 61 participants of which 17 were identified to be fast tracked onto NGB performance centres. A number of local district events were also supported and a priority was placed on ensuring that all participants had access to details of additional sporting opportunities. Within the year WYSport was successful in attracting £250k of funding from Sport England towards a "Creating Connections" disability project that aims to improve opportunities for disabled people to play sport. The project will start in April 2013.

The Paralympic Legacy Equipment Fund was a grant scheme launched to provide equipment to increase the number of disabled people participating in sport. The need was identified through the WY disability sport steering group and local partners. A total of 15 sports clubs and organisations were supported with a grant following an application and assessment process in February 2013. The total grant allocation was £25,745.

The outcomes related to the School Games programme include event management and coordination of the network. The national scheme aims to provide quality sports competitions for schools at local, county and national levels. WYSport is responsible for the coordination of the Local Organising Committee (LOC) and School Games operational group. In addition, 2 county wide multi-sport festivals and 3 standalone sports competitions attracted 3,056 participants. Training for 85 School Games volunteers was provided and 137 individuals volunteered to support School Games events. Also, 150 young people were involved in cultural displays during the events and at the opening ceremonies. The DFE volunteering project attracted 72 volunteers of which 67 completed 12 hours volunteering in support of the Schools Games.

Coaching Development is aimed at increasing the number of qualified, skilled and active coaches in West Yorkshire to support increased participation in sport. The strategy was to deliver against Sport England's 8 coaching objectives by working with NGBs, providing CPD opportunities, recruiting coaches and supporting the coaching network. The programme achieved registration of a further 902 coaches with Coaching WY and a coach education programme supported 441 coaches through 'Talent Breakfasts', a performance CPD programme and a minimum standards course. The West Yorkshire Coach and leader Bursary scheme was launched in April 2012, supporting 125 coaches and leaders during the year, including 55 new level 1 coaches and leaders.

The Sport Makers project seeks to use the Olympics in London 2012 to inspire people to increase participation in sporting activities. The objective is to recruit 2,500 volunteers to workshops and retain 1,700 Sport Makers each giving 10 hours of volunteering time by September 2013. The strategy for achieving the objective included targeting five key areas: Community Organisations, Education, Workplace, NGBs and Clubs and identifying key partners within these groups to support promotion and deployment. By the end of the year the project attracted 2,600 attendees at workshops and 1,150 Sport makers logged 10 hours of volunteering time and WYSport is confident that the targets will be met by September.

The main objectives of the Community Games programme were to engage with 30 communities staging events, create 630 volunteering opportunities and attract 22,500 participants. This year WYS worked with new network partners and broke into new markets and this led to achievement of 42 communities staging events, 590 volunteering opportunities created and 32,000 participants in all.

West Yorkshire Sport

Trustees' Report

South Yorkshire Sport CSP

The Sportivate programme delivered its second year during 2012-13. A total of 117 projects were commissioned and delivered across South Yorkshire, which collectively engaged 3,802 young people aged 14-25 years and retained 3,536 of them in 6, 7 or 8-week programmes of sport activity. This figure exceeded the target figure set by the programme funder, Sport England (157%). From a more qualitative perspective, the programme had a number of notable successes, one of which being the launch of a new partnership and national pilot project with Job Centre Plus. This project was delivered in South Yorkshire through the four professional football clubs and has given rise to legacy programmes that we hope will be sustainable into 2013-14. The programme also has two live national case studies being developed as a result of our year 2 work.

The School Games programme provided a county-wide festival event programme for Level 3 competition. Two multi-sport festivals and a standalone trampolining competition attracted collectively 2,400 young people as participants and a further 200 as volunteers. The aim was to provide opportunities for young people to participate in events through work with the education network and National Governing Bodies. Planning is on-going for the 2013-2014 School Games programme.

The work of South Yorkshire Sport in Coaching Development supports the recruitment and development of coaches in South Yorkshire with a series of projects including Disability Coaching, Inspire this Generation, a mentoring project for coaches developing their skills for both disability/inclusive sport settings supported by an experienced coach in the field. Continuous Professional Development (CPD) courses were offered throughout the year aimed at a range of coaching levels with 340 places filled. The Coaching Development Group produced a Minimum Operating Standard guidance document for coaches, coaching operators and employers of coaches. Coaching South Yorkshire more than doubled its membership to over 1,200 coaches with 7 affiliates attached to Coaching South Yorkshire.

The Sport Maker project draws on the inspiration of the London 2012 Olympic and Paralympic Games to inspire people to increase participation in sporting activities. The key objective is to have attracted 1,023 people to workshops each giving 10 hours of volunteering time by October 2013. The strategy for achieving the objective included delivering workshops in the local authorities, further and higher education and businesses. Marketing has taken place through local BBC radio, local newspapers, the SYS network and case studies. As at April 2013 the project has achieved 1,464 attendees at workshops and 730 Sport Makers logging 10 hours of volunteering time.

Community Games In partnership with the Legacy Trust with funding from the Social Action Fund, SYS successfully supported 36 events in Year 1 of the programme with participation throughout of just over 28,000. Working through a partnership created with the 4 local authorities community activity leads, a grant support scheme has enabled existing events to grow and 15 new events to deliver in their communities.

The work with National Governing Bodies (NGBs) remains strong in South Yorkshire enabling local partners and NGBs to help raise participation levels. Engagement events in June, September and March enabled 23 NGBs to access programmes and develop delivery plans in a co-ordinated manner across the county. SYSport has also played a key role in attracting and supporting a number of high profile NGB led initiatives including The English Table Tennis PING! Initiative, England Squash and Racketball national launch 'The Big Hit' and Rounders England's SY Mixed Rounders League. SYSport has supported the wider work with NGBs and their Clubs and volunteers through September's month of club development. Using this as a platform to set up development groups in Rugby League and Aquatics as well as continuing our key support through the South Yorkshire Athletics Network and the South Yorkshire Cricket Partnership Meeting. In addition to our core work a number of contracts have been secured to deliver on behalf of NGBs, namely Rounders England and England Athletics with inward investment of £24k to the county.

West Yorkshire Sport

Trustees' Report

The DFE Disability project worked across 5 NGB's using the local infrastructure centred through the South Yorkshire Disability Steering Group. The group was a sounding board supporting consultation, communication and delivery support for the Talent Camps and Club Development. A poster series featuring local athletes was developed to promote the 5 talent camps and club sessions. The project engaged with 9 clubs in total providing funding support for coach education, new equipment and school club links to increase the number of participants in each sport.

The London Olympics is obviously having a significant impact on the charity as it seeks to create a legacy of greater sports participation. A legacy framework was agreed in West Yorkshire in 2008 and its focus has accelerated greatly as the games have approached. Many of the programmes and activities highlighted above are specific activities within the legacy programmes.

The position of the Charity within the community sports sector is that of coordination, strategic planning and sports programme management. Its primary customers are those organisations that deliver sport directly to the consumer. The Business Plan aims to grow this role by defining services more clearly for the local sports sector.

Financial Review

Financial results for the year ended 31 March 2013 are shown in the Statement of Financial Activities on page 13 with the associated assets and liabilities set out in the Balance Sheet on page 14. Supporting notes to the Accounts are on pages 15 to 26 providing additional information to support the figures in the main statements. The Financial Statements have been prepared to comply with the Statement of Recommended Practice and Reporting by Charities (SORP 2005), updated 2008, and the Companies Act 2006.

Reserves Policy – The Board of Trustees has agreed a two level policy for the retention of reserves as set out in the table below.

Level	Action	Trigger Amount
Critical – 3 months operating costs plus redundancy payments	At this point, solvency of the company is a concern and consideration will be given to winding up the company	SYS - £108k WYS - £163k Total - £271k
Optimal – Between 6 and 12 months operating costs plus redundancy payments	At the level of 6 months reserves immediate action to be taken to reduce operating costs and/or raise more income to increase reserves levels	SYS – £200k WYS - £274k Total - £474k

The final level of year end unrestricted reserves for 2012/13 was £733k (£515k WYS & £218k SYS) which is deemed as optimal i.e. between 6 and 12 months. Of this amount, £373k was in designated funds including a contingency fund of £271K representing the critical level of reserves described above. During 2013/14 the Finance Sub-Committee will seek to maximise the return on cash reserves through the use of a cash flow forecast to determine what funds may be available for short to medium term investment.

Principal Funding Sources – Sport England are the key funder for the CSPs providing core funding of £400k annually to the charity and also supporting a number of the projects highlighted earlier in the report. The five local authorities in West Yorkshire also provide core funding of £60k per year and WYS works closely with those authorities on delivery of projects throughout the year.

Sport England has reviewed its strategy to 2017 and have placed CSPs as a key component to ensure the strategy is delivered at a local level. Whilst this is good news for WYS in giving some security in the medium term, the company is determined to widen its income streams in the future to ensure it is not over reliant on one source of funding.

West Yorkshire Sport

Trustees' Report

Fundraising

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

Future Plans

The West Yorkshire Sport Business Plan sets out the strategic aims and objectives for the period April 2013 to March 2016. One of the key aims is the retention of its core business as a coordinating agency for sport and recreation across the county delivering on the Sport England contract. However, alongside this aim is the need to make the organisation more sustainable through broadening the funding base to ensure the Charity does not remain over-reliant on Sport England funding and government policy. An annual service plan will be drawn up that includes specific targets for the programmes being run by West Yorkshire Sport. Many of the programmes detailed earlier in the report will continue to run in 2013/14 and beyond and efforts will be concentrated on achieving targets in those areas where performance has not yet reached the required levels (C6a).

The Active Workplace pilot programme is a new programme aimed at increasing physical activity levels within targeted businesses and diversifying the activities and funding streams of the Charity. The programme specifically targets those who are inactive or do not already do the minimum recommended amount of physical activity. This year, one organisation has taken part in the pilot programme, a staff survey has been conducted and an action plan has been put in place.

Auditors

Naylor Wintersgill were re-appointed as the charitable company's auditors during the year.

This report has been prepared in accordance with the Statement of Recommended Practice: Accounting and Reporting by Charities (SORP 2005), updated 2008, and the Companies Act 2006.

Approved by the Board on 29 July 2013 and signed on its behalf by



Lisa Dodd-Mayne
Trustee

West Yorkshire Sport

Trustees' Responsibilities in relation to the Financial Statements

The trustees (who are also directors of West Yorkshire Sport for the purposes of company law) are responsible for preparing the Trustees' Annual Report and the financial statements in accordance with applicable law and the 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 income and expenditure, of the charitable company for that period. In preparing these financial statements, the trustees are required to

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

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

In so far as the trustees are aware

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

Independent Auditors' Report to the Members of West Yorkshire Sport

We have audited the financial statements of West Yorkshire Sport for the year ended 31 March 2013, set out on pages 13 to 25. 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).

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 work has been undertaken so that we might state to the charitable company's members those matters we are required to state to them in an auditors' report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charitable company and its members as a body, for our audit work, for this report, or for the opinions we have formed.

Respective responsibilities of trustees and auditors

As explained more fully in the Trustees' Responsibilities Statement set out on page 10, 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.

Our responsibility is to audit and express an opinion on the financial statements in accordance with applicable law and International Standards on Auditing (UK and Ireland). Those standards require us to comply with the Auditing Practices Board's (APB's) Ethical Standards for Auditors.

Scope of the audit of the financial statements

An audit involves obtaining evidence about the amounts and disclosures in the financial statements sufficient to give reasonable assurance that the financial statements are free from material misstatement, whether caused by fraud or error. This includes an assessment of whether the accounting policies are appropriate to the charitable company's circumstances and have been consistently applied and adequately disclosed, the reasonableness of significant accounting estimates made by the trustees, and the overall presentation of the financial statements. In addition, we read all the financial and non-financial information in the Trustees' Report to identify material inconsistencies with the audited financial statements. If we become aware of any apparent material misstatements or inconsistencies we consider the implications for our report.

Opinion on financial statements

In our opinion the financial statements

- give a true and fair view of the state of the charitable company's affairs as at 31 March 2013 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.

Opinion on other matter prescribed by the Companies Act 2006

In our opinion the information given in the Trustees' Annual Report for the financial year for which the financial statements are prepared is consistent with the financial statements.

**Independent Auditors' Report to the Members of
West Yorkshire Sport**

continued

Matters on which we are required to report by exception

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
- certain disclosures of trustees' remuneration specified by law are not made, or
- the financial statements are not in agreement with the accounting records and returns, or
- we have not received all the information and explanations we require for our audit

Alison Whalley FCA
Senior Statutory Auditor

for and on behalf of
Naylor Wintersgill Limited, Statutory Auditor

Carlton House
Grammar School Street
Bradford
BD1 4NS

29 July 2013

West Yorkshire Sport
Statement of Financial Activities (including Income and Expenditure Account) for the
Year Ended 31 March 2013

		Unrestricted Funds	Restricted Funds	Total Funds Year ended 31 March 2013	Total Funds 13 May 2011 to 31 March 2012
	Note	£	£	£	£
Incoming resources					
Incoming resources from generated funds					
Voluntary income	2	326,404	1,432,474	1,758,878	1,142,986
Activities for generating funds	4	73,364	6,398	79,762	21,620
Investment income	5	1,668	-	1,668	-
Incoming resources from charitable activities		-	-	-	-
Total incoming resources		<u>401,436</u>	<u>1,438,872</u>	<u>1,840,308</u>	<u>1,164,606</u>
Resources expended					
Charitable activities	6	129,391	1,242,997	1,372,388	539,570
Governance costs	6	6,300	-	6,300	9,000
Total resources expended		<u>135,691</u>	<u>1,242,997</u>	<u>1,378,688</u>	<u>548,570</u>
Net income before transfers		265,745	195,875	461,620	616,036
Transfers					
Gross transfers between funds		<u>1,466</u>	<u>(1,466)</u>	<u>-</u>	<u>-</u>
Net movements in funds		267,211	194,409	461,620	616,036
Reconciliation of funds					
Total funds brought forward		<u>466,689</u>	<u>149,347</u>	<u>616,036</u>	<u>-</u>
Total funds carried forward		<u>733,900</u>	<u>343,756</u>	<u>1,077,656</u>	<u>616,036</u>

All incoming resources and resources expended derive from continuing activities

The charity has no recognised gains or losses for the year other than the results above

The notes on pages 15 to 25 form an integral part of these financial statements

West Yorkshire Sport
(Registration number: 07633990)
Balance Sheet as at 31 March 2013

		31 March 2013		31 March 2012	
		£	£	£	£
	Note				
Current assets					
Debtors	11	62,367		170,657	
Cash at bank and in hand		<u>1,316,902</u>		<u>610,428</u>	
			1,379,269		781,085
Creditors Amounts falling due within one year	12		(301,613)		(162,049)
Net current assets			<u>1,077,656</u>		<u>619,036</u>
Net assets			<u><u>1,077,656</u></u>		<u><u>619,036</u></u>
The funds of the charity					
Restricted funds			343,756		149,347
Unrestricted funds					
Designated funds		373,417		64,011	
Unrestricted income funds		<u>360,483</u>	<u>733,900</u>	<u>402,678</u>	<u>466,689</u>
Total charity funds			<u><u>1,077,656</u></u>		<u><u>616,036</u></u>

Approved by the Board on 29 July 2013 and signed on its behalf by



Lisa Dodd-Mayne
Trustee

Trustee

The notes on pages 15 to 25 form an integral part of these financial statements

West Yorkshire Sport

Notes to the Financial Statements for the Year Ended 31 March 2013

1 Accounting policies

Basis of preparation

The financial statements have been prepared under the historical cost convention and in accordance with the Statement of Recommended Practice 'Accounting and Reporting by Charities (SORP 2005)', issued in March 2005, updated 2008, applicable accounting standards and the Companies Act 2006

Fund accounting policy

Unrestricted income funds are general funds that are available for use at the trustees' discretion in furtherance of the objectives of the charity

Restricted funds are those donated for use in a particular area or for specific purposes, the use of which is restricted to that area or purpose

Designated funds are unrestricted funds set aside at the discretion of the trustees for specific purposes

Further details of each fund are disclosed in note 16

Incoming resources

Voluntary income including donations and grants that provide core funding or are of a general nature is recognised where there is entitlement, certainty of receipt and the amount can be measured with sufficient reliability

Deferred income represents amounts received for future periods and is released to incoming resources in the period for which, it has been received. Such income is only deferred when

- The donor specifies that the grant or donation must only be used in future accounting periods, or
- The donor has imposed conditions which must be met before the charity has unconditional entitlement

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

Investment income is recognised on a receivable basis

Income from charitable activities includes income recognised as earned (as the related goods or services are provided) under contract

Resources expended

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

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

Governance costs

Governance costs include costs of the preparation and audit of the statutory accounts, the costs of trustee meetings and the cost of any legal advice to trustees on governance or constitutional matters

West Yorkshire Sport
Notes to the Financial Statements for the Year Ended 31 March 2013

continued

Operating leases

Rentals payable under operating leases are charged in the statement of financial activities on a straight line basis over the lease term

Pensions

The charity operates a defined contribution pension scheme. Contributions are charged in the statement of financial activities as they become payable in accordance with the rules of the scheme

West Yorkshire Sport

Notes to the Financial Statements for the Year Ended 31 March 2013

continued

2 Voluntary income

	Unrestricted Funds £	Restricted Funds £	Total Funds Year ended 31 March 2013 £	Total Funds 13 May 2011 to 31 March 2012 £
Grants				
Grants - note 3	326,404	1,432,474	1,758,878	1,142,986

3 Grants receivable

	Unrestricted Funds £	Restricted Funds £	Total Funds Year ended 31 March 2013 £	Total Funds 13 May 2011 to 31 March 2012 £
Kirklees Council	12,000	-	12,000	625,026
Sport England	32,316	1,414,474	1,446,790	470,480
County Sports Partnership	-	-	-	3,324
Youth Sport Trust	-	-	-	23,820
England Basketball	15,302	-	15,302	20,336
Barnsley Council	218,786	-	218,786	-
Community Games	-	18,000	18,000	-
Wakefield Council	12,000	-	12,000	-
Calderdale Council	12,000	-	12,000	-
Leeds Council	12,000	-	12,000	-
Bradford Council	12,000	-	12,000	-
	<u>326,404</u>	<u>1,432,474</u>	<u>1,758,878</u>	<u>1,142,986</u>

The amount above from Barnsley Council comprises the transfer of funds and balances held on behalf of the South Yorkshire Sport CSP and does not represent funding from the Council

West Yorkshire Sport
Notes to the Financial Statements for the Year Ended 31 March 2013

continued

4 Activities for generating funds

	Unrestricted Funds £	Restricted Funds £	Total Funds Year ended 31 March 2013 £	Total Funds 13 May 2011 to 31 March 2012 £
Consultancy, Coaching and Courses	73,364	6,398	79,762	21,620

5 Investment income

	Unrestricted Funds £	Restricted Funds £	Total Funds Year ended 31 March 2013 £	Total Funds 13 May 2011 to 31 March 2012 £
Interest on cash deposits	1,668	-	1,668	-

West Yorkshire Sport

Notes to the Financial Statements for the Year Ended 31 March 2013

continued

6 Total resources expended

	Sports Activities and Facilities	Governance	Total
	£	£	£
Direct costs			
Sports and activities	701,279	-	701,279
Bursary	9,114	-	9,114
Merchandise	8,484	-	8,484
Course costs	4,789	-	4,789
Employment costs	465,970	-	465,970
Volunteer costs	6,095	-	6,095
Room hire and refreshments	5,466	-	5,466
Website fees	11,070	-	11,070
Staff training	3,776	-	3,776
Trade subscriptions	1,835	-	1,835
Equipment hire	2,999	-	2,999
Sundry expenses	39,002	-	39,002
Promotional expenses	15,178	-	15,178
	<u>1,275,057</u>	<u>-</u>	<u>1,275,057</u>
Support costs			
Rent	18,052	-	18,052
Rates	3,210	-	3,210
Insurance	2,253	-	2,253
Utilities	1,905	-	1,905
Telephone and fax	5,896	-	5,896
Computer software and maintenance costs	19,844	-	19,844
Printing, postage and stationery	1,986	-	1,986
Meeting expenses	2,361	-	2,361
Travel and subsistence	3,877	-	3,877
Professional support costs	21,600	-	21,600
Audit fees	-	6,300	6,300
Auditors' remuneration - non audit work	2,124	-	2,124
Consultancy fees	6,180	-	6,180
Legal and professional fees	7,470	-	7,470
Bank charges	573	-	573
	<u>97,331</u>	<u>6,300</u>	<u>103,631</u>
	<u>1,372,388</u>	<u>6,300</u>	<u>1,378,688</u>

West Yorkshire Sport
Notes to the Financial Statements for the Year Ended 31 March 2013

continued

7 Trustees' remuneration and expenses

No travel expenditure was paid to the trustees during the year. None of the trustees receive remuneration or other benefit from their work with West Yorkshire Sport.

8 Net income

Net income is stated after charging

	Year ended 31 March 2013		13 May 2011 to 31 March 2012	
	£	£	£	£
Hire of other assets - operating leases		18,052		797
The audit of the charity's annual accounts	6,300		4,500	
		6,300		4,500
Auditors' remuneration - non audit services		2,124		3,030

9 Employees' remuneration

The average number of persons employed by the charity (including trustees) during the year was as follows

	Year ended 31 March 2013 No.	13 May 2011 to 31 March 2012 No.
Charitable activities	18	10

The aggregate payroll costs of these persons were as follows

	Year ended 31 March 2013 £	13 May 2011 to 31 March 2012 £
Wages and salaries	383,689	122,776
Social security	38,628	10,011
Other pension costs	43,653	17,176
	465,970	149,963

West Yorkshire Sport
Notes to the Financial Statements for the Year Ended 31 March 2013

continued

10 Taxation

The company is a registered charity and is, therefore, exempt from taxation

West Yorkshire Sport
Notes to the Financial Statements for the Year Ended 31 March 2013

continued

11 Debtors

	31 March 2013	31 March 2012
	£	£
Trade debtors	14,865	29,487
Other debtors	-	13,837
Prepayments and accrued income	47,502	127,333
	<u>62,367</u>	<u>170,657</u>

12 Creditors Amounts falling due within one year

	31 March 2013	31 March 2012
	£	£
Trade creditors	107,140	50,587
Taxation and social security	1,327	34
Other creditors	-	1,518
Accruals and deferred income	193,146	112,910
	<u>301,613</u>	<u>165,049</u>

Creditors amounts falling due within one year includes deferred income

	31 March 2013	31 March 2012
	£	£
Amount deferred in the year	74,861	29,250
As at 31 March 2013	<u>74,861</u>	<u>29,250</u>

13 Members' liability

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

14 Pension scheme

Defined contribution pension scheme

The charity operates a defined contribution pension scheme. The pension cost charge for the period represents contributions payable by the charity to the scheme and amounted to £43,653 (31 March 2012 - £17,176).

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

West Yorkshire Sport
Notes to the Financial Statements for the Year Ended 31 March 2013

continued

15 Related parties

Controlling entity

The charity is controlled by the trustees who are all directors of the company

Related party transactions

Any connection between a trustee or senior manager with a related party must be disclosed to the Board of Trustees. During 2012/13 West Yorkshire Sport paid £5,825 to Coachwise, a company offering expertise in sports education and membership programmes, of which, David Gent is a Non Executive Director. Payments were made for the provision of coaching workshops in West Yorkshire and were in line with the Financial Procedure Rules for West Yorkshire Sport.

West Yorkshire Sport

Notes to the Financial Statements for the Year Ended 31 March 2013

continued

16 Analysis of funds

	At 1 April 2012	Incoming resources	Resources expended	Transfers	At 31 March 2013
	£	£	£	£	£
Designated Funds					
Coaching Courses	19,455	9,396	(9,067)	-	19,784
Dance	300	-	(300)	-	-
Physical Activity	40,000	-	(3,040)	-	36,960
Basketball	4,256	21,380	(22,622)	-	3,014
Development	-	6,037	(1,504)	-	4,533
SY Coaching	-	20,569	(467)	-	20,102
Bursary	-	-	-	18,024	18,024
SY CPD	-	3,712	(4,550)	838	-
Contingency fund	-	-	-	271,000	271,000
	<u>64,011</u>	<u>61,094</u>	<u>(41,550)</u>	<u>289,862</u>	<u>373,417</u>
General Funds					
Unrestricted income fund	<u>402,678</u>	<u>340,342</u>	<u>(94,141)</u>	<u>(288,396)</u>	<u>360,483</u>
Restricted Funds					
Core	-	240,950	(218,112)	-	22,838
Sportivate	75,736	427,500	(446,189)	-	57,047
Sport Makers	31,742	42,975	(38,735)	(11,554)	24,428
Visco	-	52,089	(52,089)	-	-
Coaching	-	40,000	(41,502)	1,502	-
School Games	-	134,865	(134,865)	-	-
Running Project	-	87,699	(38,302)	5,000	54,397
Basketball	-	-	-	-	-
Change for Life	23,820	-	(2,585)	(6,500)	14,735
DfE Disability	18,049	-	(13,992)	(2,000)	2,057
Children and Young People	-	20,000	(20,531)	531	-
Community Games	-	18,450	(10,813)	-	7,637
SY Core	-	140,668	(71,463)	-	69,205
SY Coaching	-	20,000	(20,000)	-	-
SY Young People	-	10,000	(10,000)	-	-
SY Sportivate	-	104,168	(59,031)	-	45,137
SY Sport Makers	-	13,996	(592)	-	13,404
SY School Games	-	23,598	(23,598)	-	-
DfE Volunteering	-	20,000	(31,555)	11,555	-
SY DfE Volunteering	-	20,000	-	-	20,000
Creating Connections	-	-	-	-	-
Sport Leeds	-	8,743	(6,522)	-	2,221

West Yorkshire Sport

Notes to the Financial Statements for the Year Ended 31 March 2013

continued

SY Change for Life	-	4,842	(2,280)	-	2,562
SY Community Games	-	3,707	-	-	3,707
SY Youth Sports Trust	-	4,622	(241)	-	4,381
	<u>149,347</u>	<u>1,438,872</u>	<u>(1,242,997)</u>	<u>(1,466)</u>	<u>343,756</u>
	<u>616,036</u>	<u>1,840,308</u>	<u>(1,378,688)</u>	<u>-</u>	<u>1,077,656</u>

The charity maintains a general unrestricted fund which represents funds which are expendable at the discretion of the trustees in the furtherance of the objects of the charity

Designated funds comprise funds identified by trustees to be applied on specific projects and additionally include a contingency fund equivalent to the critical level of reserves identified in the trustees' reserves policy

Restricted funds comprise funds to be applied towards specific sports activities subject to the conditions imposed by donors

17 Transfers

Funds have been transferred from general to restricted funds to make up any overspend

18 Net assets by fund

	Unrestricted Funds	Restricted Funds	Total Funds 31 March 2013	Total Funds 31 March 2012
	£	£	£	£
Current assets	843,967	587,988	1,379,269	781,085
Creditors Amounts falling due within one year	<u>(110,067)</u>	<u>(244,232)</u>	<u>(301,613)</u>	<u>(165,049)</u>
Net assets	<u>733,900</u>	<u>343,756</u>	<u>1,077,656</u>	<u>616,036</u>