

# Statutory Accounts

Company registration number: 07633990  
Charity registration number: 1143654

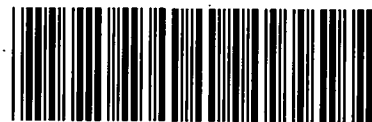
## West Yorkshire Sport

(A company limited by guarantee)

Annual Report and Financial Statements

for the Year Ended 31 March 2014

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# **West Yorkshire Sport**

## **Contents**

Reference and Administrative Details .....	1
Trustees' Report .....	2 to 9
Trustees' responsibilities in relation to the financial statements .....	10
Independent auditors' report .....	11 to 12
Statement of financial activities .....	13
Balance Sheet .....	14
Notes to the financial statements .....	15 to 24

**West Yorkshire Sport**  
**Reference and Administrative Details**

<b>Charity name</b>	West Yorkshire Sport	
<b>Charity registration number</b>	1143654	
<b>Company registration number</b>	07633990	
<b>Registered office</b>	Nepshaw Lane South Morley Leeds LS27 7JQ	
<b>Trustees</b>	Philip Barker  Lisa Dodd-Mayne, Chair  David Gent  Stewart Ross  John Rogers (Appointed 8 April 2013)  Andrew Watson (Appointed 25 March 2014)	
<b>Chief executive officer</b>	Nigel Harrison	
<b>Solicitor</b>	Wrigleys Solicitors LLP 19 Cookridge Street Leeds LS2 3AG	
<b>Bankers</b>	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	
<b>Independent Auditor</b>	Alison Whalley FCA Naylor Wintersgill Limited Carlton House Grammar School Street Bradford BD1 4NS	

## **West Yorkshire Sport**

### **Trustees' Report**

#### **Chief Executive Officer Introduction**

The year has been a vibrant one; building on the excitement of the Olympic year, growing new areas of work and consolidating the merger of the two County Sports Partnerships.

Following the growth in numbers of people participating last year the surveys have given us mixed messages this year. Across West Yorkshire the number of people playing sport has slightly fallen although regular participation in active recreation pursuits such as walking and cycling has increased. South Yorkshire has seen significant rises in both sport and active recreation.

The patterns of inactivity across West Yorkshire are similar to the rest of the country in that around one in three of us in the county are classed as inactive. In view of this we have been working with our local authority partners developing new plans and strategies for encouraging more people to become active and play sport; being responsible for developing the strategies in Barnsley and Kirklees whilst closely supporting new ones in Leeds, Sheffield and Doncaster.

We have continued to operate a number of legacy programmes such as Sportivate, School Games and Community Games involving around 40,000 people playing sport. We were particularly pleased to complete the Sport Makers programme that involved over 2,000 people contributing at least 10 voluntary hours each towards making sport happen. We will continue the focus on supporting volunteers and coaches in the future.

This year we have introduced new programmes to the counties; we have engaged companies in the Workplace Challenge which has involved around 1,000 people tracking their activity levels; the Creating Connections programme in West Yorkshire has seen over 600 disabled people taking part in activities and in South Yorkshire we have taken on the highly regarded Sheffield Academy of Young Leaders.

The year has been one of preparation for the Tour de France coming to Yorkshire in July 2014. Our focus has been on co-ordinating the legacy work of increasing the number of people cycling across the two counties, in particular by joining up the work of transport, leisure and health colleagues. Our partners are creating a huge amount of cycling opportunities over the summer which we will endeavour to sustain for years to come.

This year has been the second full year of operation for the Company, following the transfer from Kirklees Council, and operationally has been dominated by the introduction of the unique alliance of the two County Sports Partnerships operating under the umbrella of the same Company. It is pleasing that the process has been relatively smooth as a result of the flexibility and patience of the workforce and tangible efficiencies have been made. Even more pleasing has been the feedback we have had from partners on the improvements to the service we are offering evidenced by satisfaction surveys.

We continue to benefit from significant lottery funding from Sport England most of which is allocated to community sports projects. Whilst we have increased the amount of funding this year from other sources it still remains a major challenge to us to broaden our income sources to provide greater sense of sustainability for the Company.

Of course, most of our delivery is through a wide range of partnership organisations. The sporting community of West Yorkshire benefits from the passion and expertise of a huge number of people delivering sport on a regular basis. On behalf of the community and us at West Yorkshire Sport I thank those people immensely for changing the lives of a great many people through sport.

**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 2014.

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 a maximum of 50% of the total number of Trustees to avoid controlled company status. The process and procedures for the Members can be found in the articles of association and governance document for the company.

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 2014, the subscribers to the Memorandum of Association were still the only Trustees. During the year covered by this report a recruitment process took place with 2 new members being accepted onto the Board of Trustees. Andrew Watson is currently the chair of the South Yorkshire Sport Management Group. Andrew was recruited to the Board of Trustees to provide a crucial link between the South Yorkshire Sport County Sport Partnership (CSP) and the West Yorkshire Sport Company. John Anthony Rogers was appointed from a number of applicants to join the Board of Trustees bringing with him specific skills including risk management and financial management.

The Board can have a maximum of 12 trustees at any one time and as at 31 March 2014 was made up of six members. Day to day responsibility for the administration and provision of services is delegated to the Chief Executive.

During the year 2013/2014 a Finance Sub-Committee has been formed where two of the six Trustees focus on the finance and risk management of the whole charity. During the year the Finance Sub-Committee have had a great impact on the efficiency of the Board of Trustees including reviewing the Risk Management Register and keeping a closer eye on the finances of the charity. With the Finance Sub-Committee looking at these two areas at regular meetings it has allowed the main Board of Trustees to focus in greater detail on other areas including the potential growth of the charity.

#### **Related Parties**

None of the Trustees receive remuneration or other benefit from their work with the West Yorkshire Sport Company and any connection between a Trustee or senior manager with a related party must be disclosed to the Board of Trustees. Any such transactions are disclosed in Note 8 to the Financial Statements.

The West Yorkshire Sport and South Yorkshire Sport County Sport Partnerships (CSPs) are two of 45 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 plus three independents. Its structure includes five work strands, with a CSP Director taking a lead on each strand. The Chief Executive Officer of the West Yorkshire Sport Company leads on the National Governing Body (NGB) sport work strand.

## **West Yorkshire Sport**

### **Trustees' Report**

#### **Risk Management**

One of the first duties of the finance sub-committee was a review of the Risk Management Register. The initial step was to greatly reduce the number of risks within the register so that greater focus can be placed on mitigating the major risks to the organisation. The revised Risk Management Register has been communicated to the Board of Trustees and key officers in the company.

The only highly scored risk is currently 'loss of key staff and knowledge' and a number of steps have been taken to mitigate the risk. Staffing structures and remuneration have been reviewed. At the same time efficiencies have been made through reductions in travel and other allowances. We have adopted a more flexible approach to job descriptions for development officers and managers that results in the ability to change work areas and to switch between the South Yorkshire and West Yorkshire teams fairly swiftly. This has allowed us to create short term solutions whilst formal recruitment processes and inductions are taking place. In addition, processes for functions such as finances are documented in detail to allow smooth handover of work.

There remains the medium to long term risk of over reliance on a single source of funding from Sport England. It is vital the company is delivering on Sport England's requirements with both CSPs this year achieving "green status" on an intensive performance management system. There remains an in principle funding commitment from Sport England until 2017 nevertheless it is vital the company looks at other funding streams to achieve further sustainability. This year there has been an increase in non-Sport England funding and the Board is formulating income growth plans to accelerate this over the next three years.

#### **Objectives and Activities**

The objects of West Yorkshire Sport 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 charitable aims of the West Yorkshire Sport Company 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 Achievements in 2013 / 2014.

In setting these objects the Board of Trustees for the West Yorkshire Sport Company 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.

## West Yorkshire Sport

### Trustees' Report

#### Achievements in 2013 / 2014

The Company's purpose of "supporting more people to take part and to pursue personal excellence in sport and active recreation" is achieved through the delivery of six services:

##### *Co-ordination and Communication*

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 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. The groups typically involve representatives from local authorities, National Governing Bodies, Universities, Colleges, professional sports clubs, voluntary sector organisations and others who are organising and delivering sport and active recreation across the counties.

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. In particular the company has worked closely with Bradford, Wakefield, Calderdale and Sheffield to revise their structures.

This year officers have led a co-ordinated approach to the planning and delivery of a Tour de France **cycling legacy** across both counties that has entailed in particular bringing together representatives of transportation, health and leisure from each districts to create single legacy plans arising out of the event in July 2014.

The **National Governing Body** support work has most likely been the area of work that has most benefited from the cohesion in working practices. Many of the local NGB officers span across both CSPs and therefore an increasing joint working approach has resulted in very positive feedback. During the past year support for the West Yorkshire meetings has grown among the NGB officers with a South Yorkshire meeting being developed and with the first likely to take place early in the new year.

Both areas have received funding from **Rounders England** to further the sport within the areas. In West Yorkshire this has focused on the resurrection of a league that was successful many years ago and has resulted in the league growing to 41 registered participants. There has also been a new committee put in place with two volunteers receiving funding to complete their first coaching award. In South Yorkshire the aim is to grow participation in Sheffield which is currently being achieved by creating a steering group with city-side partners.

An important role of a CSP is ensuring the programmes and projects it is involved with and the people and organisations they are working with are compliant with national **Safeguarding** laws and procedures. Within the company there is one main lead for Safeguarding who looks after the company safeguarding policy and procedures and ensures this is communicated to the company employees. They also provide a vital link with the national Child Protection in Sport Unit. This year has been a significant one in this area as the Safe in Sport forums have been re-established in both areas enabling a link for queries, concerns and best practice around Safeguarding.

Effective co-ordination relies on excellent **communication** and this year the communication function has been centralised between the two CSPs. Regular e-newsletters are distributed to over 3,000 people informing them of community sports activities and news stories whilst this year has seen the creation of a contemporary web site for South Yorkshire.

##### *Management of Sports Programmes*

In the last year the charity has been involved in a number of sports programmes funded largely by Sport England and these are set out below for both CSPs. A number of the programmes 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

### Trustees' Report

The **Sportivate** programme is a national Olympic Legacy programme funded by Sport England which aims to increase participation in young people between the ages of 11 and 25. It aims to inspire and motivate currently inactive young people to take part in sport or physical activity on a regular basis by attending 6-8 weeks' worth of activity taster sessions. By creating clear pathways into community sport or ensuring the activity itself can be sustained it is aimed that the young people will continue being active once the programme is complete.

In the third year of the programme the total number of young people retained through the 6-8 weekly sessions is 13,688 against a company target of 7,647, a 59% increase on the previous year. The breadth of the projects extremely wide and include funding to 383 different providers for boxing sessions at Mosque sites through to skiing and snowboarding sessions at Xscape, Castleford.

The Sportivate programme works closely and supports Satellite Clubs which are part of the new Sport England's Youth and Community Sport Strategy. The programme aims to use existing sporting facilities at local schools, colleges and clubs to grow opportunities at sports clubs and extend their reach with young people in the local community. Following the first six months of the programme 63 clubs have been developed and are operating. In order to achieve this target the teams are working closely with the club officers, the local NGB officer and the local facilities. Again there are a wide range of activities being offered in line with the demand identified by young people.

The year has seen the introduction of the government's **Primary PE and Sport premium** which has resulted in a significant amount of funding being injected into primary schools across the counties. CSPs have been asked to provide support to schools so that effective use of the funding is made to improve PE and school sport. The company has organised a series of events for head teachers and other senior personnel promoting good practice and signposting to coaching, CPD other resources that have been available. Through local intelligence it has identified a number of schools that have requested and required further support and has commissioned that support to take place. A number of these schools have seen significant improvements to their provision.

In West Yorkshire the year has seen the introduction of the **Creating Connections programme** as a result of a successful application to Sport England's Inclusive Sport Fund. It aims to increase the number of disabled people aged 14 and over that take part in sport and physical activity for 30 minutes at least once a week. During the first year of the project 724 disabled people were recorded as attending club sessions resulting in over 5,000 attendances at club sessions. Officers have been working locally across West Yorkshire districts which has added and improved the structure that was previously in place. They aim to create new connections and strengthen existing connections between health professionals, disabled people's organisations, local community sports clubs and leisure providers for the disabled individuals involved.

The **Workplace Challenge** is a national programme aimed at engaging workplaces in sport and physical activity. Individuals record their activity completed which is added in with all employees registered from the same workplace. The aim is to get workplaces and individuals competing to be at the top of the 'leader boards'. In total the company achieved a total of 828 people signed up to the system with 115 (WY) self-assessed as 'inactive' from a total of 205 different workplaces.

The **Community Games** programme is now in its second year, it aims to support a variety of events to bring communities together through festivals of sporting and cultural activities. During the last year 63,600 individuals attended 81 events that were supported by 1,445 volunteers and the Community Games programme which totalled cost of £22,600.

Following the **Running Project** last year an extension has been granted to 2015. This year to promote sessions a radio campaign was created and aired for one week which resulted in an increase of 90 participants joining groups and 16 groups.



## **West Yorkshire Sport**

### **Trustees' Report**

**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. New benefits have been added to provide discounts and extra benefits to athletes.

#### *Organising Events*

A further Sport England funded initiative run by both CSPs is the **Sainsbury's School Games**. Both CSPs organise the county wide competition where school teams that have progressed through their district competitions can compete against other school teams. This year four Olympic style events have taken place in 21 different sports with over 5,000 young people participating. The events were supported by around 325 volunteers with the majority of these going through specific volunteer training for the event. Each of the events had cultural aspects to it including opening ceremonies involving dance and other arts.

The wider School Games programmes that involves more local competition is supported and advocated by a Local Organising Committee (LOC) made up of people from every different aspect of sport including officers representing NGBs, Colleges, local school networks, CSPs and Head Teachers. The focus for the LOC during the past year has been to promote the uptake of School Games across the counties with a particular focus on the inclusion of disabled children and engaging less active people to become involved.

Our **Partnership Events** attract a wide range of people from the two CSPs aiming to share information and promote good practice. Two events have taken place in each of the CSPs attracting over 80 people to each.

#### *Training / Education / Workforce Support*

Many of our programmes have been supported by the **Coaching Development** work that has taken place within the two CSPs. For example, in relation to the Creating Connections programme there was an aim to increase disability awareness amongst coaches with 95 coaches attending basic training and 33 coaches attending impairment specific training. The West Yorkshire CSP generic coach education programme has also been expanded during the year with 556 coaches attending 42 courses. As a result of the work with England Athletics two bespoke training courses have taken place covering the injury prevention and possible session ideas for leaders including the support of developing a pocket sized resource that gives session ideas.

This year within the South Yorkshire CSP a partnership with Sheffield Hallam University has been developed supporting 300 coaches to attend 16 coaching courses. The use of the Coaching SY website has expanded to 2,045 registered coaches with a total of 4,634 individuals on the system. During the year support from 6 NGBs has been gained to recruit 42 new coaches and provide them with bursaries, mentoring, support and local opportunities. This is estimated to have resulted in an additional 42,000 participants receiving coaching support.

Both the South and West Yorkshire CSPs have continued to offer coaching bursaries to aid individual coaches achieve coaching qualifications. Over the last year a company total of 211 coaching bursaries have been awarded which comes to a total of £32,000.

Support for volunteering continues to be a focus. The year saw the culmination of the national Sport Makers programme that involved 3,300 volunteers attending workshops followed up with at least ten hours of volunteering each. The work with supporting volunteering has continued, for example, within South Yorkshire the CSP has supported the **British Transplant Games** which involved recruiting and managing over 100 volunteers for the event in Sheffield last August. Volunteers were recruited from the previous Sport Maker programme and other initiatives from both around South Yorkshire and further afield. The event was a great success with participants coming from all over the world to compete. The South Yorkshire CSP has also taken on the management of the **Sheffield Academy of Young Leaders in Sport (SAYLS)**. This initiative provides exciting opportunities of high quality volunteering deployment and support for young people. SAYLS leaders are nominated from local schools for their dedication to leadership and volunteering.

## West Yorkshire Sport

### Trustees' Report

#### *Advocacy and Influence on behalf of sport and physical activity*

Each district is encouraged to have their own **plans and strategies** for increasing participation in sport with the company this year leading the development of such strategies in Barnsley and Kirklees whilst being closely involved with those in Doncaster and Leeds. The strategies highlight how sport and physical activity can meet wider social outcomes relating primarily to health and well-being. The production of the strategies have entailed a large number of senior officers and managers from a range of organisations.

This year the charity has stepped up its work with the **health sector** in particular by funding a project that has aimed to embed physical activity in local commissioning within Public Health, Clinical Commissioning Groups and Adult Social Care in Bradford, Calderdale and Wakefield.

#### **Financial Review**

Financial results for the year ended 31 March 2014 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 24 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) and the Companies Act 2006.

**Reserves Policy** - The Board of Trustees has agreed a three level policy for the retention of reserves as set out in the table below:

<b>Level</b>	<b>Action</b>	<b>Trigger Amount</b>
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 - £108,000 WYS - £163,000 Total - £271,000
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 – £200,000 WYS - £274,000 Total - £474,000
Provisional Maximum – 12 months operating costs plus redundancy payments.	No more than 12 months operating costs plus redundancy should be held in unrestricted reserves. Any additional funding should be invested in achieving the company's charitable objectives.	SYS - £383,000 WYS - £495,000 Total - £878,000

This has been calculated using the core staff costs for the period which are variable and adding the redundancy costs for staff which are fixed for that year.

The final level of year end unrestricted reserves for 2013/14 was £395,858, which is in the optimal range. During 2014/15 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 is the key funder for the CSPs. This year an amount of £480,000 was received for core funding for the 2 CSPs with a number of the projects highlighted earlier in the report also benefiting from Sport England funding. The five West Yorkshire local authorities also provide core funding of £60k per year to the West Yorkshire CSP who works closely with those authorities on delivery of projects throughout the year.

## **West Yorkshire Sport**

### **Trustees' Report**

#### **Fundraising**

WYS 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 2012 to March 2015. One of the major 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 the West Yorkshire Sport company. Many of the programmes detailed earlier in the report will continue to run in 2014/15 and possibly beyond and efforts will be concentrated on achieving targets in those areas where performance has not yet reached the required levels.

#### **Auditors**

Naylor Wintersgill were re-appointed as the charitable company's auditors during the year 2013/14.

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 17 July 2014 and signed on its behalf by:

A handwritten signature in black ink, appearing to read 'Lisa Dodd-Mayne', written over a dotted line.

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 2014, set out on pages 13 to 24. 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 2014 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

17 July 2014

**West Yorkshire Sport**  
**Statement of Financial Activities (including Income and Expenditure Account) for the**  
**Year Ended 31 March 2014**

		<b>Unrestricted Funds</b>	<b>Restricted Funds</b>	<b>Total Funds 2014</b>	<b>Total Funds 2013</b>
	<b>Note</b>	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
<b>Incoming resources</b>					
Incoming resources from generated funds					
Voluntary income	2	121,778	2,212,288	2,334,066	1,758,878
Activities for generating funds	4	32,608	37,978	70,586	79,762
Investment income	5	13,479	-	13,479	1,668
Incoming resources from charitable activities		-	-	-	-
Total incoming resources		<u>167,865</u>	<u>2,250,266</u>	<u>2,418,131</u>	<u>1,840,308</u>
<b>Resources expended</b>					
Charitable activities	6	88,819	2,149,741	2,238,560	1,372,388
Governance costs	7	-	4,800	4,800	6,300
Total resources expended		<u>88,819</u>	<u>2,154,541</u>	<u>2,243,360</u>	<u>1,378,688</u>
Net income before transfers		79,046	95,725	174,771	461,620
<b>Transfers</b>					
Gross transfers between funds		<u>(52,820)</u>	<u>52,820</u>	<u>-</u>	<u>-</u>
Net movements in funds		26,226	148,545	174,771	461,620
<b>Reconciliation of funds</b>					
Total funds brought forward		<u>733,900</u>	<u>343,756</u>	<u>1,077,656</u>	<u>616,036</u>
Total funds carried forward		<u>760,126</u>	<u>492,301</u>	<u>1,252,427</u>	<u>1,077,656</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 24 form an integral part of these financial statements.

**West Yorkshire Sport**  
**(Registration number: 07633990)**  
**Balance Sheet as at 31 March 2014**

		31 March 2014		31 March 2013	
		£	£	£	£
	Note				
<b>Current assets</b>					
Debtors	12	22,200		62,367	
Cash at bank and in hand		<u>1,562,344</u>		<u>1,316,902</u>	
			1,584,544		1,379,269
Creditors: Amounts falling due within one year	13		(332,117)		(301,613)
<b>Net current assets</b>			<u>1,252,427</u>		<u>1,077,656</u>
<b>Net assets</b>			<u><u>1,252,427</u></u>		<u><u>1,077,656</u></u>
<b>The funds of the charity:</b>					
<b>Restricted funds</b>			492,301		343,756
<b>Unrestricted funds</b>					
Designated funds		364,268		373,417	
Unrestricted income funds		<u>395,858</u>	<u>760,126</u>	<u>360,483</u>	<u>733,900</u>
<b>Total charity funds</b>			<u><u>1,252,427</u></u>		<u><u>1,077,656</u></u>

Approved by the Board on 17 July 2014 and signed on its behalf by:



Lisa Dodd-Mayne  
Trustee

The notes on pages 15 to 24 form an integral part of these financial statements.



## **West Yorkshire Sport**

### **Notes to the Financial Statements for the Year Ended 31 March 2014**

#### **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 18.

##### **Incoming resources**

Grants that provide core funding or are of a general nature are 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 must only be used in future accounting periods; or
- The donor has imposed conditions which must be met before the charity has unconditional entitlement.

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.

##### **Operating leases**

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

**West Yorkshire Sport**  
**Notes to the Financial Statements for the Year Ended 31 March 2014**

..... *continued*

**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 2014

..... continued

#### 2 Voluntary income

	Unrestricted Funds £	Restricted Funds £	Total Funds 2014 £	Total Funds 2013 £
<b>Grants</b>				
Grants - note 3	121,778	2,212,288	2,334,066	1,758,878

#### 3 Grants receivable

	Unrestricted Funds £	Restricted Funds £	Total Funds 2014 £	Total Funds 2013 £
Kirklees Council	12,000	13,000	25,000	12,000
Sport England	-	2,136,788	2,136,788	1,446,790
England Basketball	-	-	-	15,302
Barnsley Council	43,778	-	43,778	218,786
Community Games	-	-	-	18,000
Wakefield Council	26,000	-	26,000	12,000
Calderdale Council	14,000	-	14,000	12,000
Leeds Council	12,000	-	12,000	12,000
Bradford Council	14,000	38,000	52,000	12,000
England Athletics	-	6,000	6,000	-
SAYLS	-	18,500	18,500	-
	121,778	2,212,288	2,334,066	1,758,878

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.

#### 4 Activities for generating funds

	Unrestricted Funds £	Restricted Funds £	Total Funds 2014 £	Total Funds 2013 £
Sponsorship	-	10,000	10,000	-
Consultancy, Coaching and Courses	29,758	27,122	56,880	79,762
Other income	2,850	856	3,706	-
	32,608	37,978	70,586	79,762

**West Yorkshire Sport**  
**Notes to the Financial Statements for the Year Ended 31 March 2014**

..... continued

**5 Investment income**

	Unrestricted Funds £	Restricted Funds £	Total Funds 2014 £	Total Funds 2013 £
Interest on cash deposits	13,479	-	13,479	1,668

**6 Details of charitable activities**

	Activities undertaken directly £	Support costs allocated £	2014 £	2013 £
Sports Activities and Facilities	2,147,465	91,095	2,238,560	1,372,388

**7 Governance costs**

	Unrestricted Funds £	Restricted Funds £	Total Funds 2014 £	Total Funds 2013 £
Support costs allocated	-	4,800	4,800	6,300

**8 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.

**9 Net income**

Net income is stated after charging:

	2014 £	2013 £
Hire of other assets - operating leases	41,239	18,052
The audit of the charity's annual accounts	4,800	6,300
	4,800	6,300
Auditors' remuneration - non audit services	1,674	2,124

**West Yorkshire Sport**  
**Notes to the Financial Statements for the Year Ended 31 March 2014**

..... *continued*

**10 Employees' remuneration**

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

	<b>2014</b> <b>No.</b>	<b>2013</b> <b>No.</b>
Charitable activities	28	18

The aggregate payroll costs of these persons were as follows:

	<b>2014</b> <b>£</b>	<b>2013</b> <b>£</b>
Wages and salaries	747,230	383,689
Social security	69,602	38,628
Other pension costs	61,212	43,653
	<u>878,044</u>	<u>465,970</u>

**11 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 2014**

..... continued

**12 Debtors**

	2014 £	2013 £
Trade debtors	14,583	14,865
Prepayments and accrued income	7,617	47,502
	<u>22,200</u>	<u>62,367</u>

**13 Creditors: Amounts falling due within one year**

	2014 £	2013 £
Trade creditors	176,004	107,140
Taxation and social security	-	1,327
Other creditors	483	-
Accruals and deferred income	155,630	193,146
	<u>332,117</u>	<u>301,613</u>

Creditors amounts falling due within one year includes deferred income:

	2014 £	2013 £
As at 1 April 2013	74,861	-
Amount released to incoming resources	(74,861)	-
Amount deferred in the year	13,000	74,861
As at 31 March 2014	<u>13,000</u>	<u>74,861</u>

**14 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.

**West Yorkshire Sport**  
**Notes to the Financial Statements for the Year Ended 31 March 2014**

..... continued

**15 Operating lease commitments**

As at 31 March 2014 the charity had annual commitments under non-cancellable operating leases as follows:

Operating leases which expire:

	<b>Land and Buildings</b>		<b>Other</b>	
	<b>2014</b>	<b>2013</b>	<b>2014</b>	<b>2013</b>
	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
Within one year	-	-	32,235	-
Within two and five years	15,543	-	-	-
	<u>15,543</u>	<u>-</u>	<u>32,235</u>	<u>-</u>

**16 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 £61,212 (2013 - £43,653).

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 2014**

..... *continued*

**17 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 2013/14 West Yorkshire Sport paid £3,427 (2013 - £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. Payments were also made to The Bradford Bulls Foundation amounting to £1,500, of which Philip Barker is a director. An amount of £500 was paid to Sports Aid Yorkshire and Humberside, of which David Gent and John Rogers are directors.



**West Yorkshire Sport**  
**Notes to the Financial Statements for the Year Ended 31 March 2014**

..... continued

**18 Analysis of funds**

	At 1 April 2013	Incoming resources	Resources expended	Transfers	At 31 March 2014
	£	£	£	£	£
<b>Designated Funds</b>					
Coaching Courses	19,784	-	-	(19,784)	-
Physical Activity	36,960	1,000	(1,820)	-	36,140
Basketball	3,014	-	(1,260)	-	1,754
Development	4,533	1,000	(650)	(350)	4,533
SY Coaching	20,102	1,650	(4,890)	(1,200)	15,662
Bursary	18,024	-	(11,646)	28,013	34,391
Contingency fund	271,000	-	-	-	271,000
SY CPD	-	5,387	(5,799)	1,200	788
	<u>373,417</u>	<u>9,037</u>	<u>(26,065)</u>	<u>7,879</u>	<u>364,268</u>
<b>General Funds</b>					
Unrestricted income fund	<u>360,483</u>	<u>158,828</u>	<u>(62,754)</u>	<u>(60,699)</u>	<u>395,858</u>
<b>Restricted Funds</b>					
WY Core	22,838	250,000	(266,563)	(5,545)	730
WY Sportivate	57,047	535,545	(539,577)	3,034	56,049
WY Sport					
Makers/Volunteering	24,428	33,609	(14,521)	-	43,516
WY Creating					
Connections	-	148,722	(122,368)	11,556	37,910
WY Coaching	-	40,000	(42,453)	2,453	-
WY Primary School					
Support	-	80,503	(60,347)	-	20,156
WY School Games	-	70,847	(46,251)	-	24,596
WY Running Project	54,397	-	(30,557)	(5,000)	18,840
WY Sport Leeds	2,221	656	(800)	-	2,077
WY Change for Life	14,735	-	(11,006)	(3,729)	-
WY Club Link Makers	-	83,000	(69,866)	-	13,134
WY DfE Disability	2,057	-	-	(2,057)	-
WY Satellite Clubs	-	117,000	(32,630)	-	84,370
WY Rounders	-	2,000	(205)	-	1,795
WY Community Games	7,637	12,000	(15,125)	-	4,512
WY Strategic					
Commissioning Project	-	26,000	(26,030)	30	-
WY DfE Volunteering	-	13,000	(6,265)	-	6,735
WY School Games	-	-	(39,988)	39,988	-
SY Core	69,205	230,000	(274,812)	(6,499)	17,894
SY Sport					
Makers/Volunteering	13,404	25,348	(17,784)	-	20,968

## West Yorkshire Sport

### Notes to the Financial Statements for the Year Ended 31 March 2014

..... continued

SY DfE Volunteering	20,000	13,000	(7,110)	-	25,890
SY Sportivate	45,137	280,507	(309,796)	-	15,848
SY Change for Life	2,562	-	-	(2,562)	-
SY Community Games	3,707	12,350	(12,202)	-	3,855
SY Youth Sports Trust	4,381	-	(97)	-	4,284
SY Coaching Development	-	40,000	(40,574)	574	-
SY Primary School Support	-	54,934	(35,783)	-	19,151
SY School Games	-	25,245	(31,531)	6,286	-
SY School Games 14/15	-	6,000	(17,378)	11,378	-
SY Club Link	-	60,000	(53,778)	2,563	8,785
SY Satellite Clubs	-	66,000	(28,841)	-	37,159
SY English Athletics	-	5,500	-	-	5,500
SY Rounders	-	-	(123)	350	227
SY SAYLS	-	18,500	(180)	-	18,320
	<u>343,756</u>	<u>2,250,266</u>	<u>(2,154,541)</u>	<u>52,820</u>	<u>492,301</u>
	<u>1,077,656</u>	<u>2,418,131</u>	<u>(2,243,360)</u>	<u>-</u>	<u>1,252,427</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.

#### 19 Transfers

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

#### 20 Net assets by fund

	Unrestricted Funds	Restricted Funds	Total Funds 2014	Total Funds 2013
	£	£	£	£
Current assets	1,396,532	647,931	1,584,544	1,379,269
Creditors: Amounts falling due within one year	<u>(636,406)</u>	<u>(155,630)</u>	<u>(332,117)</u>	<u>(301,613)</u>
Net assets	<u>760,126</u>	<u>492,301</u>	<u>1,252,427</u>	<u>1,077,656</u>