

**YORKSHIRE SPORT FOUNDATION**  
**ANNUAL REPORT AND FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 MARCH 2019**

Company Registration No. 07633990 (England and Wales)  
Charity Registration No. 1143654



# YORKSHIRE SPORT FOUNDATION

## LEGAL AND ADMINISTRATIVE INFORMATION

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<b>Trustees</b>	P Reid J Rogers L Tully A Watson M McRae B Richards G Smith R Salloo	(Appointed 23 July 2018)
<b>Charity number</b>	1143654	
<b>Company number</b>	07633990	
<b>Registered and principal office</b>	West Yorkshire Joint Services Building Nepshaw Lane South Morley Leeds LS27 7JQ	
<b>Auditor</b>	Alison Whalley FCA Naylor Wintersgill Limited Carlton House Bradford BD1 4NS	
<b>Bankers</b>	Barclays Bank Plc 39 – 47 Commercial Street Halifax HX1 1BE  Virgin Money Jubilee House Gosforth Newcastle upon Tyne NE3 4PL	

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# YORKSHIRE SPORT FOUNDATION

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# YORKSHIRE SPORT FOUNDATION

## TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT)

**FOR THE YEAR ENDED 31 MARCH 2019**

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### Chief Executive Introduction

Put simply, our purpose is to help make sport and physical activity an everyday part of people's lives. Nationally and in our area of South Yorkshire and West Yorkshire it's starting to look and feel that, gradually (and probably slower than we'd like) more people are indeed becoming active. While we need to be cautious with results from surveys like Active Lives, there have been consistent reductions in the number of people being inactive in many of our Districts over the last three years. In total, the Active Lives survey estimates that 24,500 people have moved out of being inactive which will influence our area's health and prosperity. In areas such as Bradford, Leeds and Calderdale the reductions have been particularly good, while the results in the South Yorkshire districts have fared less well.

It is difficult to pinpoint the reasons for these changes as activity levels are a combination of personal choice, abilities and motivation to be active and the ease and attractiveness of opportunities. It is the result of the work and actions of people in schools, community groups, health agencies, and planners, indeed everyone who works with people and places.

Our role in this "system" is to:

- Connect agencies and people so that there is effective communication, joint working and sharing of resources
- Influence decision makers to consider physical activity in their plans; and
- Provide targeted programmes that lead to more opportunities being created.

This year has seen us settle into a new way of working following a restructure last year. As a result, we have been able to give better support to our area's District Activity Partnerships which are leading systems change relating to physical activity in their area. In particular, the Sport England identified Local Delivery Pilots in Bradford, Calderdale and Doncaster are driving the approach forward, developing delivery plans that will draw down significant amounts of funding.

We are also starting to increase our understanding of what drives activity in low income communities through our targeted approach. Active Burngreave has now been in operation for over two years and is starting to make a significant impact. We've made progress in the Dearne Valley through a successful funding bid which will see nine communities benefit from local activators. Similar projects are planned for Airedale, Maltby and Huddersfield whilst Leeds City Council have been researching community physical activity needs to the East of the city. Along with the Local Delivery Pilots this work will give us a tremendous amount of learning over the next few years so that impact can be made across all our area.

We have continued to implement our programmes including national Sport England ones such as Satellite Clubs, School Games and The Daily Mile along with our own targeted ones such as Mums' Team and Better in Kirklees. Of particular note this year is our "Levelling the Playing Field" programme supporting women to become active to help address a variety of personal issues. Overall, around 15,000 people have been part of these programmes over the last year.

During the year we were able to add to our senior team through the appointment of a Strategic Director as part of a national initiative. This has enabled us to better strategically influence on behalf of physical activity and sport at a senior level. In particular, we are working to ensure the sector is better embedded within Sheffield City Region and Leeds City Region plan and structures.

Our funding is primarily through the National Lottery, allocated through Sport England. It is imperative that we are strong on performance and governance to ensure public funding is spent in the most effective way. This year we have undergone external reviews and assessments on performance, governance and health and safety which have given us confidence that we are operating on strong foundations. They have also given us clear plans for further improvements. We are grateful for the Sport England funding we have attracted and have also met challenging income targets from a variety of sources which allows us to retain the structures we need to be effective.

# **YORKSHIRE SPORT FOUNDATION**

## **TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)** **FOR THE YEAR ENDED 31 MARCH 2019**

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As a connecting agency we work with a huge number of paid and unpaid people from across our area and I am genuinely humbled by their sheer exuberance, energy and drive to get more people active. All driven by their belief and experience of the massively powerful effect that being active and playing sport can have on their lives. On behalf of all of us at Yorkshire Sport Foundation, a massive thank you for working with us over the last year. Long may it continue.



**Nigel Harrison**  
**Chief Executive**

# **YORKSHIRE SPORT FOUNDATION**

## **TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)** **FOR THE YEAR ENDED 31 MARCH 2019**

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The Trustees present their report and accounts for the year ended 31 March 2019.

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

The accounts have been prepared in accordance with the accounting policies set out in note 1 to the accounts and comply with the Charity's Memorandum and Articles of Association, the Companies Act 2006 and "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)" (as amended for accounting periods commencing from 1 January 2016)

### **Objectives and activities**

The objectives of Yorkshire Sport Foundation as set out in the Articles of Association are:

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

### **Delivering Public Benefit**

The objectives above are the key charitable aims of Yorkshire Sport Foundation and fall within the recognised descriptions of charitable purposes in the Charities Act 2011 namely the advancement of health and the advancement of amateur sport. All activities are intrinsically linked to achieving these aims for the public benefit. Significant activities and achievements against targets are detailed below under Aims and Achievements.

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

### **Achievements and performance**

This year has been building on the system that will encourage and support people to become more active. In doing so, our focus has been to continue to strengthen the District Activity Partnerships (DAPs) which we see as fundamental building blocks in that system. There is, and will be, huge strength in strong partnerships of major organisations within our Districts working together to plan and deliver opportunities for physical activity. The councils play a pivotal role alongside universities, colleges, clinical commissioning groups, local charities, hospital trusts, professional sports clubs and other organisation relevant to the local areas. Our role has been to support these through advice, guidance and officer time to provide the essential capacity to ensure the Partnerships operate well.

Working with the DAPs we are now clearer in our priorities with 34 of our low-income communities identified for further support. Around 70% of our resources have been targeted in these areas. Work that is more intensive has continued in places like Burngreave, Sheffield where we are getting an insight into how a genuine community "asset based approach" can work. Over the next two years this work will be amplified through the delivery of three of the twelve Sport England "Local Delivery Pilots" which will take a share of the £100m national budget to significantly make a change in how we make genuine systems change work.

# YORKSHIRE SPORT FOUNDATION

## TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)

### FOR THE YEAR ENDED 31 MARCH 2019

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In our strategy we set out our role as a County Sports Partnership as "Connect, Influence and Provide" which is consistent with the primary role that Sport England ask of us.

#### In the districts

"Active in Barnsley" became the new name for the **Barnsley** partnership, with a new logo as a brand for partners to identify with. Adopting a strategic plan and creating an identity were the first steps to developing the partnership. The strategic plan gives direction and focus to the work taking place and sets out five priorities to focus on. A series of consultation workshops helped us understand how to shape and deliver the plan which was approved by all organisations involved including the council cabinet. This work sets the partnership up for an exciting year ahead as we engage a wider network of partners in getting more people in Barnsley being physically active.

- An inclusive rugby session including a number of partners – the rugby club, IMAS, RFU and a local special needs schools was put on with Satellite Club funding. The RFU are very happy with the results and are looking at how they can support clubs to make sessions more inclusive.
- A project based at the council's Family Centres was one of the ideas explored with public health partners. We supported the bid which was awarded £215,000 from Sport England. Ongoing support includes help with recruitment and through the project steering group.

We have been busy supporting Active **Bradford** deliver their strategy with support for the local delivery pilot and with events. Active Bradford saw nine directors appointed to the board and registered with Companies House. We led the development phase of the Local Delivery Pilot (LDP) programme involving community engagement, recruitment of the programme team, communications, development of budgets and action plans, and gathering baseline research.

The LDP Development Phase has successfully been delivered with over 1,000 young people consulted and 50 senior leaders/managers engaged.

- The Bradford Sports Awards had 300 athletes and guests celebrating the best of local sporting achievement.
- We ran a Bradford PE Conference with 100 guests from the education sector with keynotes from AfPE CEO, Sue Wilkinson, Olympian Craig Heap and Dr Sally Barber from Born In Bradford.
- Senior Leaders LDP Breakfast was held, showing where the whole system is starting to come together. Discussions included how physical activity is embedded within other sectors: transport / regeneration, children's services, public health, landscapes, parks and police.
- Bradford hosted a visit from the DCMS which included the Head of Sport and senior executives from Sport England to meet people and learn about both the LDP and the Get Out Get Active Programme.

Active **Calderdale's** mission is "Physical activity contributes to delivering the priorities of the Borough - growing the economy, reducing inequalities and building a sustainable future." Sub groups are being established to ensure it covers the whole system and will have the greatest influence. The LDP has now been established and is using "Active Calderdale" branding. The governance of the programme is being designed to increase involvement and the capacity to drive up participation. We are working on an evaluation and measurement plan to demonstrate impact and learning. A brief for a digital solution to help people find new ways to be active is being designed.

- A satellite club runs at the Unique Community Hub based within Park ward where a third of under 15s live in "income deprived" families. Often when students leave school, many feel neglected and often a little lost, this project tackles and improves this. Over 300 young people have registered and over 100 of these are South Asian females aged 14-19 who regularly join in with the sport and physical activities on offer. Unique Community Hub provides a sense of belonging in a safe space.
- A Design Council project started in September with the training of 50 local 'Design Thinkers' across Calderdale. Design Thinkers received trained to apply creative and problem solving skills to tackle different issues - in this case physical inactivity. They worked across settings (such as hospitals and GP practices) and local neighbourhoods as part of a community consultation exercise. This will support the development of ideas to create more active environments and initiatives at a local level.

# YORKSHIRE SPORT FOUNDATION

## TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)

### FOR THE YEAR ENDED 31 MARCH 2019

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The Active Lives survey showed 40% of young people in **Doncaster** are inactive. This will be one of the main themes for the work in Doncaster, supporting the Get Doncaster Moving Board, LDP, the council and local partners to work together. We held a workshop at the Get Doncaster Moving (GDM) Summit event on what we can do to help inactive young people. This led to work with the Active Schools group, Children and Young People group and wider partners to understand the barriers and how to tackle them together. This included mapping work on the schools and a mentoring pilot. A wider Children and Young People focus included a pilot with Club Doncaster and work with the Children and Adolescents Mental Health Service on physical activity and mental health.

- More boccia sessions were possible following more training for workers in the Partially Sighted Society, Sense and Mencap day centres. This helped more people try the sport in the community and linking with the Special Olympics opened up their competition pathway.
- Satellite boxing clubs were run with Expect Youth for 14-19 year olds following consultation and a successful pilot. Training for the community based workforce and volunteers will help the boxing sessions continue beyond the initial Satellite Club investment. The Sport is used to challenge and modify young people's views on sport and physical activity and raise aspirations and expectations.

Everybody Active **Kirklees'** goal is that "By 2020 everyone will be physically active through work, play, sport, travel or leisure." The board chose four areas of focus: Workplace – after a successful business breakfast in September 2018, the Everybody Active partners pledged to engage with businesses to help their colleagues to be more active. "Everybody Active week" will be a mass participation event set for spring 2020. Empowered communities work is planned with the community in North Huddersfield to develop locally based opportunities, owned by the community. A "Whole systems approach" will bring together many sectors including health, social care, planning, housing, transport and business to bring about major change.

- Satellite club funding for Handball4All. Weekly sessions were started in Dewsbury. The club is inclusive and most of young people who attend have a disability and a Monday session has been added.
- An Everybody Active Club Conference in May held workshops on funding, volunteer recruitment and retention, and inclusion for 59 clubs.
- The Fit for Work business breakfast in September brought over 80 workplaces together to discuss how best to get workers more active, and featured keynotes for local employers and Public Health England.

Sport **Leeds** is developing a new ambition for the city bringing together sport and physical activity and aims to make Leeds the best city to be active in. The strategy is being developed between partners to spearhead a social movement campaign for the city. Sport Leeds has been focussing on seven projects, ranging from the Leeds Sports Awards to a new project around developing a physical activity and sport workforce in the top 1% most deprived communities. Communications is led by a sub-group which has been active for two years.

Sport Leeds supports the city council's locality agenda to reduce inequalities across the city in six neighbourhoods, supporting three communities in Inner East Leeds. It has supported clubs that have never received funding before or even have a bank account. Satellite club and match funding has been used to support the third sector and a range of community clubs.

- We worked with Sport Leeds Board members at a consultation event to understand how to use our networks to reach a wider audience, including the city's universities and colleges
- As part of the inner east focus communities work we identified volunteers to help set up a junior parkrun to help the development project at Rein Park in Seacroft.
- Leeds Sports Awards which 800 guests in its second year at the First Direct Arena



# YORKSHIRE SPORT FOUNDATION

## TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2019

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**Rotherham** Active Partnership is creating a vision and ambition with partners and groups including; Active Schools, Walking and Cycling, Children and Young People, Safeguarding in Sport and Mental Health. The vision is to connect the local working with the strategic direction at a borough level, assisted by the Building Stronger Communities team, Safer Rotherham Partnership, Neighbourhood teams and Rotherham Ethnic Minority Alliance (REMA). The rise in hate crime in some areas has prevented people looking for opportunities, having a joined-up approach means that influential partners can work together to support communities.

- When Maltby Youth Service closed it left a gap in provision for young people. Working with the council, the town council and Places for People we are working to create the Maltby Youth Opportunity.
- Active Regen is working with young girls using physical activity and leadership to improve the prospects in the community and build confidence and self-esteem.
- Rotherham Sense funds inclusive football sessions delivered by Rotherham Football Centre for people who live with dual sensory impairments or having lack of mobility with the help of support workers.
- Rotherham Sight & Sound helps people with visual impairments and hearing impairments. It offers VI tennis, Walking Football and VI Cricket led by an enthusiastic coach with visual impairment.

**Move More** is the physical activity plan for **Sheffield**. It is a behaviour change and system building initiative that sits under The National Centre of Sport and Exercise Medicine (NCSEM). The objective is to create a culture of physical activity to improve the population's health. As part of the collaboration we have partnered with NCSEM to recruit a full time Development Manager to support the project management of the Move More strategy and coordination over the next two years. This has been funded through our own resources and matched by the National Centre for Sport and Exercise Medicine.

Due to growing capacity and resources Move More now has a number of people from across different organisations working on joint projects and programmes for Sheffield. This support team has a dedicated operational monthly meeting join up work. This has been extremely positive and is now enabling more co-operation across the work areas to coordinate actions and share resources. This includes the NCSEM, Sheffield City Council, Sheffield Hallam University, education partners, Sheffield City Trust, Places for People and others from across the network. Our role is to support with the coordination and development of the partnership work across the city.

- Voluntary Action Sheffield was successful in a bid for an Empowered Communities role to increase understanding, engage and influence partners working in local communities and boost activity. The total funding is £160,000 over three years.
- The big push each year is Move More Month in June. This raises the profile of being physically active and monitoring is done through an app. Four main aspect of the month are: Workplaces, schools, communities and the Steel City Derby. The main successes were through the school yard challenge and workplace challenge.

A **Wakefield** working group met regularly as it moved towards agreeing a vision statement and aims. This was initially focused on a sports network and involving more of the non-traditional partners in this agenda. We are supporting Wakefield with their 'walking revolution' and facilitated a workshop with 40 people to see how partners could work together to make this a reality. The intention is to use this as a mechanism to bring senior leaders together to look at the wider physical activity priorities over the coming year.

- Castleford Rugby Union Club set up a satellite club at Kings College in 2013. One girl who would never have started playing rugby has now captained the U15s, played for Yorkshire U15s and U18s, attends the Darlington Mowden Park Centre of Excellence and now plays for Castleford Tigers Women.
- MyPlace Steering Group for The HUT (Airedale) has been relaunched with more members including Wakefield District Housing, Wakefield Council and representatives from the local primary schools.
- Youth consultation work in South Elmsall engaged and set up a satellite club for young people who have been excluded from school.

# YORKSHIRE SPORT FOUNDATION

## TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2019

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### In our projects

**Satellite clubs** is a Sport England funded programme providing local sport and physical activity clubs. These are designed around the needs of young people from 14-19, providing them with positive, enjoyable experiences. This makes it easier for them to become active or develop more regular activity habits. We have funded 65 new clubs, are sustaining 287 existing clubs attracting 2,708 participants. All of our new satellite clubs have met one or more of priorities of females, disability or are in one of our identified focus communities.

- Coalfields Regeneration Trust Game On programme has played a powerful role in addressing the growing health, skills and employment inequalities within ex-mining communities through football. This project is delivered in Airedale (Wakefield), Athersley (Barnsley), Denaby (Doncaster) and Dinnington (Rotherham). Delivered on a Friday evening the project has seen 337 young people participate regularly.
- Punch Like a Girl is a project working with England Boxing. It offers opportunities for women and girls to participate in Boxing and gets more female coaches involved. In March we held the first female only Level 1 course which was delivered by female tutors, 17 are qualified to deliver female focused sessions within their clubs. They have become a strong and supportive network and are working hard to provide more opportunities for women and girls to participate.
- Change through Rugby is working with White Rose Rugby and the RFU to deliver a 6-10 week programme on the school site and help local clubs to welcome new members. The project has been supported by a student from our Advantage:You programme. Eleven clubs have been set up, six are female focused and two are disability focused. 357 young people have participated in this project.
- Two College Games events have been held this year. The West Yorkshire FE Network delivered a UV Sport event and the SY festival was organised by five students from Barnsley College as part of their Events Management module with support from the SY FE Network. Ten Colleges and over 200 student participants were involved. Each festival ran a variety of sports which were delivered by FE Satellite Club Ambassadors.

The **School Games** is a unique opportunity to motivate and inspire millions of young people across the country to take part in more competitive school sport. We held School Games summer and winter festivals with many standalone events for around 6,000 children from Year 3 – 11. This figure includes 620 children who participated in Special Educational Needs and Disability (SEND) sports. The County Finals are a culmination of competitions held throughout the year by the School Games Organisers.

- Active Schools (previously Change for Life) Zones held during the School Games Festivals are for those who wouldn't get the opportunity to compete in competitive sport. Activities in the Active School Zone have included; kickboxing, skipping and many more.
- The School Games have also provided volunteer opportunities so far for around 250 young people. This experience gives the individuals a valuable insight into the delivery of both the sports and events.

YSFConnect **networking events** focussed on physical activity and mental health and took place at lakeside in Doncaster and Odsal in Bradford with 130 partners across both counties. Keynotes were delivered by Creative Minds on using creative approaches and activities in healthcare with workshops from Young Minds and Touchstone.

# YORKSHIRE SPORT FOUNDATION

## TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)

### FOR THE YEAR ENDED 31 MARCH 2019

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In our 36 **Focus Communities** we work alongside partners to build capacity in communities to tackle inactivity. We use an "asset-based approach" to make the most of local opportunities in the community itself. Within this we have identified 15 "empowered communities" where we deliver more support, working with the people and organisations who can shape the right opportunities for people in the places that they live.

- **Active Burngreave** is a project run by the community for the community which uses sport as a way of tackling social outcomes. Thirty-two projects have been commissioned with 95% of projects delivered by groups based in Burngreave. 1043 participants engaged in weekly activities over at least six months. Seventy-three percent of participants were 'inactive' at the start of the project which has dropped to 52%. There were 72 volunteers engaged in the project, two thirds of whom had never volunteered before.
- **Levelling the Field** supports women to build confidence and self-esteem through taking part in activities and gaining sports qualifications. 256 women have been engaged in the project in Bradford, Doncaster & Leeds. Of these women 95% were classified as 'inactive' at the start of the project and 90% say they feel more motivated to be both physically active, and motivated to make positive changes in their lives because of their involvement in this project. Fifty-five women have completed sports qualifications with six women gaining full time employment.
- **Seacroft Select** is a club engaging many young people who are well known to the local policing team. Following their involvement with the club their number of interactions has also been seen to decrease. We are also supporting the club in a small grants application to increase the capacity at their existing sessions and deliver outreach sessions in the local secondary school.

We have supported a number of **National Governing Bodies** including the LTA, Swim England and England Netball. This has involved hosting the disability tennis networks across South Yorkshire and West Yorkshire and distributing funding to support this, chairing the South Yorkshire and West Yorkshire Swim Action Group and supporting England Netball to deliver within our empowered communities.

Our **STARS talent support** initiative continued with 120 athletes supported across West Yorkshire with access to local authority training facilities.

The newly assembled **PE and School Sport Team** manage five Sport England funded projects, all aiming to improve sport and physical activity levels in schools: School Games, DfE Volunteering, Active Lives, Sport Premium and The Daily Mile.

Our Centre of Excellence programme which has identified the good practice demonstrated by 12 primary schools and shared it with others across the counties so that they will learn how to improve. The Primary PE and Sport Premium awards enables us to work collaboratively with the two other Active Partnerships in Yorkshire to recognise and reward schools that have worked hard to improve physical activity engagement by their pupils. Our Daily Mile Officer delivers inspiring assemblies and influences senior figures in education to encourage more schools to provide additional time for physical activity throughout the day. We have also trained over 300 school staff on PE Specialism courses and PE conferences.

- We used a 'whole systems approach' to addressing childhood obesity at Ravensthorpe Primary Academy in Dewsbury. It is in an area of deprivation and has one of the highest levels of childhood obesity in the county. The head chaired the first Ravensthorpe Obesity Plan meeting in February. Now more children are attending extra-curricular sports clubs, teachers feel more confident to deliver PE and physically active lessons, The head has noticed a marked improvement in the general wellbeing of his pupils.
- Using the power of outdoor learning we helped a school move out of special measures. After an inspection in 2016 Ryecroft Primary Academy moved from 'Outstanding' to 'Inadequate'. The school appointed Mr O'Brien, Leader of Life Long Learning, to work with pupils with poor attendance, those at risk of exclusion and other intervention groups. To improve confidence and resilience and nurture an enthusiasm for learning, pupils are now regularly taken outdoors and engaged in a variety of active learning activities including den building and fire making. Mr O'Brien attended Yorkshire Sport Foundation's Level 5 and 6 Certificate in Primary PE Specialism and now regularly works as a consultant, training teachers from other schools to appreciate the benefits outdoor learning can bring to pupils with a variety of additional needs.

# YORKSHIRE SPORT FOUNDATION

## TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2019

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Yorkshire Sport Foundation either runs or supports eight district PE conferences each year. With leading speakers from across the country, these events are a great opportunity for school staff to learn about the latest developments and share good practice in PE, sport and physical activity.

- Our conferences in Bradford, Kirklees, Wakefield and Barnsley attracted over 300 delegates who heard speakers from the Association for Physical Education (AfPE), the Youth Sport Trust (YST), and local universities and organisations discuss a range of subjects including swimming, cross curricular learning and the wider benefits of sport.
- Feedback from conferences is incredibly positive with most delegates returning year after year. This has enabled us to identify high achieving schools which we work with to help share their good practice widely. We are also able to speak directly to schools who need additional support and provide ongoing help either through our own expertise or by signposting them to other partners.

We provide **Data and Insight** to inform our own strategy and the work of our partners. This ranges from statistical analysis to bespoke insight into communities, the needs and behaviours of inactive people, and the barriers to taking part. We are also looking to look at how we use insight to influence system change.

- We have produced documents for the Bradford Clinical Commissioning Group and Leeds City Region and will continue to help make the case for physical activity across the wider system. We have also provided insight support to the Sport England funded Local Delivery Pilots.
- We support the OpenActive initiative - encouraging leisure providers to open their 'opportunity' data; to make it easier for people to find opportunities to be active in our local area. Our Research and Insight Manager is part of a team of 'Data Champions' selected by Open Active and the Open Data Institute.
- Open Data was the theme of our Partnership event delivered with the Open Data Institute (ODI) in Leeds with delegates from Local Authorities, Leisure Trusts, National Governing Bodies, Public Health and the transport sector. Following this event, we have seen one local authority partner open their opportunity data and we are working with another local authority who has committed to open their data within the next 12 months. We want all our leisure providers to take the plunge and will also use our SportSuite data system to let community providers share their opportunities to improve both choice and access for individuals in our most inactive target communities.

During the year we continued with our **workforce** support and submitted our successful application to Sport England for a two-year delivery plan.

- This year Mums' Team has continued with the first participants now progressing through volunteering and leadership pathways to become current mentors. The programme has now worked with a further 29 mums engaged as mentors or volunteers across the nine districts.
- Sheffield's Move More partnership increased the community workforce and the sharing of volunteering opportunities following a workshop with 26 partners. Thirty-five Link Workers from across the city attended a session on the benefits of physical activity for their service users and how they can use walk leaders to encourage inactive people.
- Advantage: YOU started placing students in community settings with mentor support as part of a new approach.
- Support for coaches and volunteers continued with 435 places being filled on First Aid and Safeguarding courses. Further training is being developed through an online learning hub in partnership with North Yorkshire Sport and Active Humber. Looking ahead we have secured £180,000 Sport England funding to continue to develop our work over the next two years.

In October, Sam Keighley joined us as **Strategic Director**. This is a shared post with Sport England with the aim of further strengthening existing and building new connections with partners outside the traditional sports system. The role will create champions within the wider system to use physical activity and sport as a driver for improved physical and mental wellbeing, individual and community resilience and cohesion and economic growth. Sam is working particularly with economic colleagues in Leeds City region and Integrated Care systems in South Yorkshire and West Yorkshire. She is also supporting strengthening and broadening the partners we work with in each of the nine local authority areas in South Yorkshire and West Yorkshire.

# YORKSHIRE SPORT FOUNDATION

## TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2019

### Financial review

The income for the year amounted to £2,039,335 (2018 - £2,459,626) with expenditure amounting to £1,914,176 (2018 - £2,350,615) resulting in a net income of £125,159 (2018 - £109,011).

**Reserves Policy** – The Board of Trustees has reviewed the policy for the retention of reserves as at 31 March 2019 as set out in the table below:

Level	Action	Amount at current operating levels plus redundancy	
Critical – 3 months operating costs plus redundancy payments	At this point solvency of the company is a concern and actions will be taken.	£275,000	
		Made up of;	
		Contingency Fund	Unrestricted Reserves
		£275,000	£0
Optimal – 6 months operating costs plus redundancy payments	The optimal point is 6 months of operating expenses. Between 3 and 6 months we need to be cautious.	£470,000	
		Made up of;	
		Contingency Fund	Unrestricted Reserves
		£275,000	£195,000
Maximum – 9 months operating costs plus redundancy payments.	Levels beyond 6 months should initiate consideration of investing the funds for our charitable objectives. There should not be any reserves funding beyond 9 months.	£665,000	
		Made up of;	
		Contingency Fund	Unrestricted Reserves
		£275,000	£390,000

The final level of year end unrestricted reserves for 2018/2019 was £262,714 (2018 £229,039) which is deemed as optimal i.e. between 6 and 9 months.

**Principle Funding Sources** – Sport England is the key funder for Yorkshire Sport Foundation. This year an amount of £1,522,323 was received for core funding for the Active Partnership with a number of the projects highlighted earlier in the report also benefiting from Sport England funding.

**Grant Making Policies** – Due to the nature of the Charity we give many grants to different organisations and individuals. Although there is not a company wide grant policy each individual programme that has this function has a grant making policy that is steered by officers, partners and funders.

### Fundraising

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

### Risk Management

The Trustees have assessed the major risks to which the Charity is exposed, and are satisfied that systems are in place to mitigate exposure to the major risks. The Finance Sub-Committee reviews the Risk Register at every meeting.

The Finance Sub-Committee reviews the Risk Register at every meeting concentrating on live and future risks to the organisation. At the last meeting of the sub-committee there remained five risks on the register all with a medium rating. The year has seen no change to the risks on the register with each risk being managed individually.

# **YORKSHIRE SPORT FOUNDATION**

## **TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)** **FOR THE YEAR ENDED 31 MARCH 2019**

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### **Future Plans**

We will continue to implement our strategy with a specific focus on those people on low incomes and low participation groups such as women and girls and disabled people. We will continue to seek ways of resourcing work in our identified focus areas to encourage more people to be active.

### **Structure, governance and management**

The Charity is a company limited by guarantee incorporated on 13 May 2011 and registered as a charity on 2 September 2011.

The Trustees, who are also the directors for the purpose of company law, and who served during the year and up to the date of signature of the financial statements were:

P Reid

J Rogers

L Tully

A Watson

M McRae

B Richards

G Smith

R Salloo

(Appointed 23 July 2018)

Local Authority membership of the Board of Trustees is limited to a maximum of 50% of the total number of Trustees to avoid controlled company status.

The trustees of the Charity have control of the Charity and its property and funds. All Trustees are by virtue of their appointment also Members of the Charity and no other person other than a Trustee may be admitted as a Member of the Charity. As at the 31 March 2019, the subscribers to the Memorandum of Association were still the only Trustees. During the year, we recruited one new trustee.

The Board can have a maximum of twelve trustees at any one time. At the end of the year Board membership is at eight members with active recruitment ongoing to fill skill gaps. Day to day responsibility for the administration and provision of services is delegated to the Chief Executive Officer.

None of the Trustees has any beneficial interest in the company. All of the Trustees are members of the company and guarantee to contribute £10 in the event of a winding up.

During the year 2018/2019 the Finance Sub-Committee has continued to support and underpin the work of the Board focusing specifically on the details of finance, risk, policies and audit.

Day to day responsibility for the administration and provision of services is delegated to the Chief Executive.

# YORKSHIRE SPORT FOUNDATION

## TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2019

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### Diversity and Inclusivity

Our Board members and employees strongly believe that we should be operating to the highest standards of corporate governance, equality and transparency. This is not about ticking boxes for the sake of it, but is a genuine commitment to do the right thing. As part of this, and as a minimum, we will adhere to Sport England's highest tier of the Code for Sports Governance along with achieving the relevant Safeguarding, Equity and Quality Standards, such as Quest.

Yorkshire Sport Foundation is committed to eliminating discrimination and encouraging diversity and inclusion within our workforce, in the partnerships we support and in the delivery of high quality sporting activities and programmes. We oppose all forms of unlawful and unfair discrimination including direct and indirect discrimination, harassment, bullying and victimisation. We recognise our legal obligations and will abide by the requirements of all relevant legislation.

At the heart of this is our commitment to equality and diversity that is reflected in the Board diversity policy. We must start at the highest level within the Board room.

We recognise and embrace the benefits of having a diverse Board, and see increasing diversity at Board level as an essential element to achieve our stated aims and objectives. A truly diverse Board will include and make good use of differences in the skills, experience, background, race, gender and other qualities of Trustees. We are committed to progressing towards achieving gender parity and greater diversity generally on our Board, including, but not limited to, Black, Asian, minority ethnic (BAME) diversity and disability. As a reflection of this commitment we will achieve and maintain a minimum of 30% of either gender.

These differences will be considered in determining the makeup of the Board and be balanced appropriately whenever possible. All Board appointments are made on merit, in the context of the skills and experience required to fulfil its responsibilities.

To ensure these standards are achieved an action plan has been devised. This action plan is on track and the achievements can be seen on our website.

### Related Parties

None of the Trustees receive remuneration or other benefit from their work with Yorkshire Sport Foundation and any connection between a Trustee or senior manager with a related party must be disclosed to the Board of Trustees. Any such transactions are disclosed in Note 13 to the Financial Statements.

### Auditor

In accordance with the company's articles, a resolution proposing that Naylor Wintersgill Limited be reappointed as auditor of the company will be put at a General Meeting.

The Trustees' report was approved by the Board of Trustees.

  
P Reid  
Trustee

Dated: 22 July 2019

# **YORKSHIRE SPORT FOUNDATION**

## **STATEMENT OF TRUSTEES' RESPONSIBILITIES**

***FOR THE YEAR ENDED 31 MARCH 2019***

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The Trustees, who are also the directors of Yorkshire Sport Foundation for the purpose of company law, are responsible for preparing the Trustees' Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

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 Charity and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that year.

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 Charity will continue in operation.

The Trustees are responsible for keeping adequate accounting records that disclose with reasonable accuracy at any time the financial position of the Charity 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 Charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.



# **YORKSHIRE SPORT FOUNDATION**

## **INDEPENDENT AUDITOR'S REPORT**

### **TO THE TRUSTEES OF YORKSHIRE SPORT FOUNDATION**

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#### **Opinion**

We have audited the financial statements of Yorkshire Sport Foundation (the 'Charity') for the year ended 31 March 2019 which comprise the statement of financial activities, the balance sheet, the statement of cash flows and the notes to the financial statements, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102 The Financial Reporting Standard applicable in the UK and Republic of Ireland (United Kingdom Generally Accepted Accounting Practice).

In our opinion, the financial statements:

- give a true and fair view of the state of the charitable company's affairs as at 31 March 2019 and of its incoming resources and application of resources, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Companies Act 2006.

#### **Basis for opinion**

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

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

We have nothing to report in respect of the following matters in relation to which the ISAs (UK) require us to report to you where:

- the Trustees' use of the going concern basis of accounting in the preparation of the financial statements is not appropriate; or
- the Trustees have not disclosed in the financial statements any identified material uncertainties that may cast significant doubt about the Charity's ability to continue to adopt the going concern basis of accounting for a period of at least twelve months from the date when the financial statements are authorised for issue.

#### **Other information**

The Trustees are responsible for the other information. The other information comprises the information included in the annual report, other than the financial statements and our auditor's report thereon. Our opinion on the financial statements does not cover the other information and we do not express any form of assurance conclusion thereon.

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether there is a material misstatement in the financial statements or a material misstatement of the other information. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

# **YORKSHIRE SPORT FOUNDATION**

## **INDEPENDENT AUDITOR'S REPORT (CONTINUED)**

### **TO THE TRUSTEES OF YORKSHIRE SPORT FOUNDATION**

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

We have nothing to report in respect of the following matters in relation to which the Charities (Accounts and Reports) Regulations 2008 require us to report to you if, in our opinion:

- the information given in the financial statements is inconsistent in any material respect with the Trustees' report; or
- sufficient accounting records have not been kept; or
- the financial statements are not in agreement with the accounting records; or
- we have not received all the information and explanations we require for our audit.

#### **Responsibilities of Trustees**

As explained more fully in the statement of Trustees' responsibilities, the Trustees, who are also the directors of the Charity for the purpose of company law, are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the Trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

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

#### **Auditor's responsibilities for the audit of the financial statements**

We have been appointed as auditor under section 144 of the Charities Act 2011 and report in accordance with the Act and relevant regulations made or having effect thereunder.

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

A further description of our responsibilities for the audit of the financial statements is located on the Financial Reporting Council's website at: <http://www.frc.org.uk/auditorsresponsibilities>. This description forms part of our auditor's report.

**Alison Whalley (Senior Statutory Auditor)**  
**for and on behalf of Naylor Wintersgill Limited**

22 July 2019

**Chartered Accountants**  
**Statutory Auditor**

Carlton House  
Grammar School Street  
Bradford  
BD1 4NS

Naylor Wintersgill Limited is eligible for appointment as auditor of the Charity by virtue of its eligibility for appointment as auditor of a company under of section 1212 of the Companies Act 2006

# YORKSHIRE SPORT FOUNDATION

## STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 MARCH 2019

	Notes	Unrestricted funds £	Restricted funds £	Total 2019 £	Total 2018 £
<b><u>Income from:</u></b>					
Donations and legacies	3	81,815	1,852,317	1,934,132	2,321,716
Income from Charitable activities	4	68,933	31,813	100,746	133,187
Investments	5	4,457	-	4,457	4,723
<b>Total income</b>		<b>155,205</b>	<b>1,884,130</b>	<b>2,039,335</b>	<b>2,459,626</b>
<b><u>Expenditure on:</u></b>					
Charitable activities	6	190,951	1,723,225	1,914,176	2,350,615
<b>Net (expenditure)/income for the year/ Net movement in funds</b>		<b>(35,746)</b>	<b>160,905</b>	<b>125,159</b>	<b>109,011</b>
Fund balances brought forward		841,519	641,311	1,482,830	1,373,819
<b>Fund balances carried forward</b>		<b>805,773</b>	<b>802,216</b>	<b>1,607,989</b>	<b>1,482,830</b>

The statement of financial activities includes all gains and losses recognised in the year.

All income and expenditure derive from continuing activities.

The statement of financial activities also complies with the requirements for an income and expenditure account under the Companies Act 2006.

# YORKSHIRE SPORT FOUNDATION

## BALANCE SHEET

AS AT 31 MARCH 2019

	Notes	2019 £	£	2018 £	£
<b>Current assets</b>					
Debtors	13	325,899		193,672	
Cash at bank and in hand		1,402,834		1,502,357	
		<u>1,728,733</u>		<u>1,696,029</u>	
<b>Creditors: amounts falling due within one year</b>	14	<u>(120,744)</u>		<u>(213,199)</u>	
Net current assets			<u>1,607,989</u>		<u>1,482,830</u>
<b>Income funds</b>					
Restricted funds	17		802,216		641,311
<u>Unrestricted funds</u>					
Designated funds	19	543,059		612,480	
General unrestricted funds		<u>262,714</u>		<u>229,039</u>	
			<u>805,773</u>		<u>841,519</u>
			<u>1,607,989</u>		<u>1,482,830</u>

The company is entitled to the exemption from the audit requirement contained in section 477 of the Companies Act 2006, for the year ended 31 March 2019, although an audit has been carried out under section 144 of the Charities Act 2011. No member of the company has deposited a notice, pursuant to section 476, requiring an audit of these financial statements under the requirements of the Companies Act 2006.

The Trustees acknowledge their responsibilities for ensuring that the charity keeps accounting records which comply with section 386 of the Act and for preparing financial statements which give a true and fair view of the state of affairs of the company as at the end of the financial year and of its incoming resources and application of resources, including its income and expenditure, for the financial year in accordance with the requirements of sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the company.

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

The financial statements were approved by the Trustees on 22 July 2019

P Reid  
Trustee



J Rogers  
Trustee



Company Registration No. 07633990

# YORKSHIRE SPORT FOUNDATION

## STATEMENT OF CASH FLOWS

FOR THE YEAR ENDED 31 MARCH 2019

	Notes	2019 £	£	2018 £	£
<b>Cash flows from operating activities</b>					
Cash absorbed by operations	23		(103,980)		(115,467)
<b>Investing activities</b>					
Interest received		4,457		4,723	
<b>Net cash generated from investing activities</b>			4,457		4,723
<b>Net cash used in financing activities</b>			-		-
<b>Net decrease in cash and cash equivalents</b>			(99,523)		(110,744)
Cash and cash equivalents at beginning of year			1,502,357		1,613,101
<b>Cash and cash equivalents at end of year</b>			1,402,834		1,502,357

# YORKSHIRE SPORT FOUNDATION

## NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2019

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### 1 Accounting policies

#### Charity information

Yorkshire Sport Foundation is a private company limited by guarantee incorporated in England and Wales. The registered office is West Yorkshire Joint Services Building, Nepshaw Lane South, Morley, Leeds, LS27 7JQ.

#### 1.1 Accounting convention

The accounts have been prepared in accordance with the Charity's Articles of Association, the Companies Act 2006 and "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)" (as amended for accounting periods commencing from 1 January 2016). The Charity is a Public Benefit Entity as defined by FRS 102.

The financial statements are prepared in sterling, which is the functional currency of the Charity. Monetary amounts in these financial statements are rounded to the nearest £.

The financial statements have been prepared under the historical cost convention, modified to include the revaluation of freehold properties and to include investment properties and certain financial instruments at fair value. The principal accounting policies adopted are set out below.

#### 1.2 Going concern

At the time of approving the financial statements, the Trustees have a reasonable expectation that the Charity has adequate resources to continue in operational existence for the foreseeable future. Thus the Trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

#### 1.3 Charitable funds

Unrestricted funds are available for use at the discretion of the Trustees in furtherance of their charitable objectives unless the funds have been designated for other purposes.

Restricted funds are subject to specific conditions by donors as to how they may be used. The purposes and uses of the restricted funds are set out in the notes to the financial statements.

Endowment funds are subject to specific conditions by donors that the capital must be maintained by the Charity.

#### 1.4 Incoming resources

Income is recognised when the Charity is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

Cash donations are recognised on receipt. Other donations are recognised once the Charity has been notified of the donation, unless performance conditions require deferral of the amount. Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

Legacies are recognised on receipt or otherwise if the Charity has been notified of an impending distribution, the amount is known, and receipt is expected. If the amount is not known, the legacy is treated as a contingent asset.

The charity has not received any goods for use by the Charity itself.

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

# YORKSHIRE SPORT FOUNDATION

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2019

---

### 1 Accounting policies

(Continued)

Turnover is measured at the fair value of the consideration received or receivable and represents amounts receivable for goods and services provided in the normal course of business, net of discounts, VAT and other sales related taxes.

#### 1.5 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 heading 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.

Irrecoverable VAT is charged against the category of resources expended for which it was incurred.

#### 1.6 Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

#### 1.7 Financial instruments

The Charity has elected to apply the provisions of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instruments Issues' of FRS 102 to all of its financial instruments.

Financial instruments are recognised in the Charity's balance sheet when the Charity becomes party to the contractual provisions of the instrument.

Financial assets and liabilities are offset, with the net amounts presented in the financial statements, when there is a legally enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

##### **Basic financial assets**

Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

##### **Basic financial liabilities**

Basic financial liabilities, including creditors and bank loans are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future payments discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

Debt instruments are subsequently carried at amortised cost, using the effective interest rate method.

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of operations from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade creditors are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest method.

# YORKSHIRE SPORT FOUNDATION

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2019

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### 1 Accounting policies

(Continued)

#### ***Derecognition of financial liabilities***

Financial liabilities are derecognised when the Charity's contractual obligations expire or are discharged or cancelled.

#### **1.8 Employee benefits**

The cost of any unused holiday entitlement is recognised in the period in which the employee's services are received.

Termination benefits are recognised immediately as an expense when the Charity is demonstrably committed to terminate the employment of an employee or to provide termination benefits.

#### **1.9 Retirement benefits**

Payments to defined contribution retirement benefit schemes are charged as an expense as they fall due.

### 2 Critical accounting estimates and judgements

In the application of the Charity's accounting policies, the Trustees are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.



# YORKSHIRE SPORT FOUNDATION

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2019

### 3 Donations and legacies

	Unrestricted funds	Restricted funds	Total 2019	Total 2018
	£	£	£	£
Donations and gifts	15,000	-	15,000	2,476
Listed below	66,815	1,852,317	1,919,132	2,319,240
	81,815	1,852,317	1,934,132	2,321,716
<b>For the year ended 31 March 2018</b>	<b>60,328</b>	<b>2,261,388</b>		<b>2,321,716</b>
<b>Grants receivable for core activities</b>				
Sport England	-	1,522,323	1,522,323	1,922,460
Kirklees Council	1,000	24,054	25,054	26,950
Barnsley Council	-	17,000	17,000	-
Calderdale Council	12,000	-	12,000	12,000
Leeds Council	24,600	10,000	34,600	77,413
Bradford Council	22,000	804	22,804	22,000
Sheffield Council	-	2,000	2,000	-
Huddersfield Community Trust	-	2,500	2,500	9,360
National Centre for Sport and Exercise Medicine	-	22,000	22,000	-
Rotherham Council	-	2,000	2,000	-
Rounders England	-	-	-	500
Tennis Foundation	-	9,810	9,810	6,594
Touchstone	-	17,747	17,747	17,724
Yorkshire Lawn Tennis Association	-	2,500	2,500	-
Lawn Tennis Association	-	4,650	4,650	3,740
British Heart Foundation	-	-	-	20,000
British Triathlon	-	-	-	1,250
Special Olympics	-	12,500	12,500	15,000
Active Bradford	7,215	-	7,215	-
Comic Relief	-	200,429	200,429	183,706
Doncaster Council	-	2,000	2,000	-
UK Coaching	-	-	-	200
Open Data	-	-	-	343
	66,815	1,852,317	1,919,132	2,319,240

# YORKSHIRE SPORT FOUNDATION

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2019

### 4 Income from charitable activities

	2019 £	2018 £
Consultancy, Coaching and Courses	88,729	112,477
Sponsorship	12,017	20,710
	<u>100,746</u>	<u>133,187</u>
Analysis by fund		
Unrestricted funds	68,933	103,590
Restricted funds	31,813	29,597
	<u>100,746</u>	<u>133,187</u>

### 5 Investments

	Unrestricted funds	Total
	2019 £	2018 £
Interest receivable	<u>4,457</u>	<u>4,723</u>

# YORKSHIRE SPORT FOUNDATION

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2019

### 6 Charitable activities

	Sports Activities and Facilities £	2018 £
Staff costs	1,121,536	1,214,655
Sports and activities	642,674	995,290
Staff training	20,576	23,557
	<u>1,784,786</u>	<u>2,233,502</u>
Share of support costs (see note 7)	124,230	111,113
Share of governance costs (see note 7)	5,160	6,000
	<u>1,914,176</u>	<u>2,350,615</u>
<b>Analysis by fund</b>		
Unrestricted funds	190,951	
Restricted funds	1,723,225	
	<u>1,914,176</u>	
<b>For the year ended 31 March 2018</b>		
Unrestricted funds	11,929	
Restricted funds	2,338,686	
	<u>2,350,615</u>	

# YORKSHIRE SPORT FOUNDATION

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2019

### 7 Support costs

	Support costs	Governance costs	2019	2018	Basis of allocation
	£	£	£	£	
Rent	34,684	-	34,684	35,807	See below
Insurance	6,759	-	6,759	7,379	See below
Computer and telephone	33,031	-	33,031	31,117	See below
Print, postage and stationery	15,511	-	15,511	13,588	See below
Travel	20,633	-	20,633	21,703	See below
Irrecoverable VAT	10,597	-	10,597	1,201	See below
Legal and professional	2,640	-	2,640	-	See below
Bank charges	255	-	255	318	See below
Bad debts	120	-	120	-	See below
Audit fees	-	5,160	5,160	6,000	Governance
	<u>124,230</u>	<u>5,160</u>	<u>129,390</u>	<u>117,113</u>	
Analysed between Charitable activities	<u>124,230</u>	<u>5,160</u>	<u>129,390</u>	<u>117,113</u>	

All support costs are allocated to the only charitable activity, being sports activities and facilities

Governance costs includes payments to the auditors of £5,160 (2018- £6,000) for audit fees.

### 8 Trustees

No Trustees received expense reimbursements (2018 One Trustee at £50). No Trustees (or any persons connected with them) received any remuneration, expenses or benefits from the charity during the current or prior year.

# YORKSHIRE SPORT FOUNDATION

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2019

### 9 Employees

#### Number of employees

The average monthly number of employees during the year was:

2019 Number	2018 Number
34	40

#### Employment costs

	2019 £	2018 £
Wages and salaries	943,917	1,027,246
Social security costs	85,113	95,329
Other pension costs	92,506	92,080
	<u>1,121,536</u>	<u>1,214,655</u>

The number of employees whose annual remuneration was £60,000 or more were:

	2019 Number	2018 Number
60,000 - 70,000	<u>1</u>	<u>1</u>

During the year, defined contribution pension contributions totalling £10,162 (2018: £9,938) were made on behalf of these staff.

### 10 Taxation

As a charity the company is exempt from tax on income falling within part II of the Corporation Tax Act 2010 and on gains falling within s256 of the Taxation of Chargeable Gains Act 1992 to the extent that these are applied to its charitable objectives. No tax charges have arisen in the charity.

### 11 Defined contribution pension scheme

The Charity operates a defined contribution pension scheme. The pension cost charged for the period represents contributions payable by the charity to the scheme and amounted to £92,506 (2018 £92,080).

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

### 12 Financial instruments

	2019 £	2018 £
<b>Carrying amount of financial assets</b>		
Debt instruments measured at amortised cost	<u>78,131</u>	<u>83,718</u>
<b>Carrying amount of financial liabilities</b>		
Measured at amortised cost	<u>72,850</u>	<u>161,168</u>

# YORKSHIRE SPORT FOUNDATION

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2019

### 13 Debtors

	2019 £	2018 £
Amounts falling due within one year:		
Trade debtors	78,131	83,718
Prepayments and accrued income	247,768	109,954
	<u>325,899</u>	<u>193,672</u>

### 14 Creditors: amounts falling due within one year

	Notes	2019 £	2018 £
Other taxation and social security		25,894	29,481
Deferred income	15	22,000	22,550
Trade creditors		39,425	93,799
Accruals		33,425	67,369
		<u>120,744</u>	<u>213,199</u>

### 15 Deferred income

	2019 £	2018 £
Other deferred income	<u>22,000</u>	<u>22,550</u>

Deferred income is included in the financial statements as follows:

	2019 £	2018 £
As at 1 April 2018	22,550	50,000
Amount released to income	<u>(22,550)</u>	<u>(27,450)</u>
As At 31 March 2019	<u>22,000</u>	<u>22,550</u>

Grant income has been deferred because the specific criteria attached to the grant has not been met at the year end.

### 16 Members Liability

The Charity is a private company limited by guarantee and consequently does not have a 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.

# YORKSHIRE SPORT FOUNDATION

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2019

### 17 Restricted funds

The income funds of the charity include restricted funds comprising the following unexpended balances of donations and grants held on trust for specific purposes:

	Movement in funds				
	Balance at 1 April 2018	Incoming resources	Resources expended	Transfers	Balance at 31 March 2019
	£	£	£	£	£
Primary Role	22,375	637,690	(656,003)	-	4,062
Sport Leeds	-	10,000	(5,531)	-	4,469
Coaching Development	6,806	80,000	(81,113)	-	5,693
Project worker	10,201	17,747	(19,083)	-	8,865
School Games	69,398	151,800	(140,599)	-	80,599
Primary PE and Sport Premium	86,673	157,104	(168,487)	-	75,290
Mums' Team	8,942	-	(3,610)	-	5,332
Disability and Health	27,033	16,661	(32,036)	-	11,658
CPD	-	11,918	(11,918)	-	-
Satellite Clubs incorporating Club Link	87,940	383,681	(340,070)	-	131,551
Sheffield Development Projects	113,243	2,000	(16,050)	-	99,193
Levelling the Playing Field	143,122	-	(71,281)	-	71,841
Place Based Projects	9,142	200,429	(41,089)	36,884	205,366
Active Bradford	10,302	18,175	(22,477)	-	6,000
Move More Sheffield	-	22,000	(22,000)	-	-
Extended Workforce	-	37,772	(32,938)	-	4,834
Core Markets incorporating NGB and Volunteering	46,134	16,160	(14,110)	(36,884)	11,300
Active Dearne	-	65,150	(13,637)	-	51,513
Daily Mile	-	33,293	(8,643)	-	24,650
Kirklees Everybody Active	-	22,550	(22,550)	-	-
	<u>641,311</u>	<u>1,884,130</u>	<u>(1,723,225)</u>	<u>-</u>	<u>802,216</u>

Restricted funds comprise funds to be applied towards specific sports activities subject to the conditions imposed by donors as described in their title.

Transfers from general to restricted funds are to make up any overspend. Transfers between restricted funds reflect the merging of similar activities.

# YORKSHIRE SPORT FOUNDATION

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2019

### 18 Restricted funds prior year

	Balance at 1 April 2017	Income	Expenditure	Transfers	Balance at 31 March 2018
	£	£	£	£	£
Primary Role	66,511	800,160	(844,296)	-	22,375
Project Worker	51,794	75,688	(117,281)	-	10,201
Disability and Health	10,160	113,020	(96,147)	-	27,033
School Games	68,753	154,500	(153,855)	-	69,398
Sport Leeds	5,067	11,000	(18,620)	2,553	-
Satellite Clubs incorporating Club Link	74,687	273,841	(265,703)	5,115	87,940
Primary PE and Sport Premium	87,781	154,737	(155,845)	-	86,673
Active Bradford	8,616	26,597	(25,086)	175	10,302
Sportivate	44,337	365,453	(409,790)	-	-
Sheffield Development Projects	113,743	10,250	(10,750)	-	113,243
Mums' Team	24,205	20,000	(35,263)	-	8,942
Comic Relief Projects	67,764	196,206	(111,706)	-	152,264
Coaching Project	10,805	80,200	(84,199)	-	6,806
Core Markets incorporating NGB and Volunteering	46,946	9,333	(10,145)	-	46,134
	<u>681,169</u>	<u>2,290,985</u>	<u>(2,338,686)</u>	<u>7,843</u>	<u>641,311</u>



# YORKSHIRE SPORT FOUNDATION

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2019

### 19 Designated funds

The income funds of the charity include the following designated funds which have been set aside out of unrestricted funds by the trustees for specific purposes:

	Balance at 1 April 2018 £	Movement in funds		Transfers £	Balance at 31 March 2019 £
		Income £	Expenditure £		
Contingency	296,000	-	-	(21,000)	275,000
Project Development	316,480	-	(48,421)	-	268,059
	<u>612,480</u>	<u>-</u>	<u>(48,421)</u>	<u>(21,000)</u>	<u>543,059</u>

	Balance at 1 April 2017 £	Movement in funds		Transfers £	Balance at 31 March 2018 £
		Income £	Expenditure £		
Contingency	296,000	-	-	-	296,000
Project Development	150,000	158,081	16,242	(7,843)	316,480
	<u>446,000</u>	<u>158,081</u>	<u>16,242</u>	<u>(7,843)</u>	<u>612,480</u>

The Contingency Fund has been set aside from unrestricted reserves to ensure sufficient provisions (3 months core running costs and redundancy) are available if all funding is removed.

The Project Development Fund will provide for staff costs for 19/20 that are not provided for by grants received as well as further funds that will be used throughout the year to advance Yorkshire Sport Foundation's objectives.

# YORKSHIRE SPORT FOUNDATION

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2019

### 20 Funds

	Balance at 1 April 2018	Income	Expenditure	Transfers	Balance at 31 March 2019
	£	£	£	£	£
Restricted funds	641,311	1,884,130	(1,723,225)	-	802,216
Designated funds	612,480	-	(48,421)	(21,000)	543,059
General unrestricted funds	229,039	155,205	(142,530)	21,000	262,714
	<u>1,482,830</u>	<u>2,039,335</u>	<u>(1,914,176)</u>	<u>-</u>	<u>1,607,989</u>
Funds prior year	Balance at 1 April 2017	Income	Expenditure	Transfers	Balance at 31 March 2018
	£	£	£	£	£
Restricted funds	681,169	2,290,985	(2,338,686)	7,843	641,311
Designated funds	446,000	158,081	16,242	(7,843)	612,480
General unrestricted funds	246,650	10,560	(28,171)	-	229,039
	<u>1,373,819</u>	<u>2,459,626</u>	<u>(2,350,615)</u>	<u>-</u>	<u>1,482,830</u>

### 21 Analysis of net assets between funds

	General funds	Restricted funds	Designated funds	Total
	£	£	£	£
Fund balances at 31 March 2019 are represented by:				
Current assets/(liabilities)	262,714	802,216	543,059	1,607,989
	<u>262,714</u>	<u>802,216</u>	<u>543,059</u>	<u>1,607,989</u>

#### Analysis of net assets between funds - prior year

	General funds	Restricted funds	Designated funds	Total
	£	£	£	£
Fund balances at 31 March 2018 are represented by:				
Current assets/(liabilities)	229,039	641,311	612,480	1,482,830
	<u>229,039</u>	<u>641,311</u>	<u>612,480</u>	<u>1,482,830</u>

# YORKSHIRE SPORT FOUNDATION

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2019

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### 22 Related party transactions

#### Remuneration of key management personnel

The remuneration of key management personnel is as follows.

	2019 £	2018 £
Aggregate compensation	183,532	161,959

#### Transactions with related parties

During the year the Charity entered into the following transactions with related parties:

Any connection between a trustee or senior manager with a related party must be disclosed to the Board of Trustees.

During 2018/19 Yorkshire Sport Foundation paid £7,920 (2018 £7,190) to Coachwise, a company offering expertise in sport education and membership programmes, of which David Gent, a Trustee who resigned on 16 October 2017, is a Non Executive Director.

Yorkshire Cricket Board was paid £150 (2018 £3,654) for coaching bursaries 18/19 and the Sportivate programme 17/18, Andrew Watson is a director of Yorkshire Cricket Board as well as being on the board of Yorkshire Sport Foundation.

Payments of £11,200 (2018 £4,148) were paid to Club Doncaster for a Sport England Netball Programme, Linda Tully is the Chair of Club Doncaster as well as being on the board of Yorkshire Sport Foundation.

Payments were made in line with the Financial Procedure Rules.

# YORKSHIRE SPORT FOUNDATION

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2019

23	Cash generated from operations	2019 £	2018 £		
	Surplus for the year	125,159	109,011		
	Adjustments for:				
	Investment income recognised in statement of financial activities	(4,457)	(4,723)		
	Movements in working capital:				
	(Increase) in debtors	(132,227)	(23,870)		
	(Decrease) in creditors	(91,905)	(173,385)		
	(Decrease) in deferred income	(550)	(22,500)		
	Cash absorbed by operations	(103,980)	(115,467)		
24	Annual Accounts				
	Income	£2,039,355			
	Expenditure	£1,910,017			
	Sport England	Local Authority	Non-public	Total	
	Revenue and grants	1,522,323	117,458	279,351	1,919,132
	Sponsorship	-	-	12,017	12,017
	Other income	-	-	108,206	108,206
	Total income	1,522,323	117,458	399,574	2,039,355
	Support costs	127,838	-	1,552	129,390
	Staff costs	843,392	-	278,144	1,121,536
	Sports and activities	435,401	117,458	89,815	642,674
	Training	19,726	-	850	20,576
	Total Expenditure	1,426,357	117,458	370,361	1,914,176
	Net income	95,966	-	29,213	125,179