

Charity registration number 1143654

Company registration number 07633990 (England and Wales)

YORKSHIRE SPORT FOUNDATION
ANNUAL REPORT AND FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2024

YORKSHIRE SPORT FOUNDATION

LEGAL AND ADMINISTRATIVE INFORMATION

Trustees	Ms C Black Ms H Kendall Ms R Salloo Ms G Smith Ms R Bibbs Mr B Fatchett Mr M Winder Mr M Hirst	(Appointed 29 January 2024) (Appointed 18 July 2023) (Appointed 29 January 2024) (Appointed 29 January 2024)
Chief Executive Officer	Nigel Harrison	
Charity number	1143654	
Company number	07633990	
Registered and principal office	West Yorkshire Joint Services Nepshaw Lane South Morley Leeds LS27 7JQ	
Auditor	Henton & Co LLP Northgate 118 North Street Leeds England LS2 7PN	
Bankers	Barclays Bank plc 39 - 47 Commercial Street Halifax HX1 1BE Flagstone Group Ltd 1st Floor, Clareville House 26 - 27 Oxendon Street London SW1Y 4EL	

YORKSHIRE SPORT FOUNDATION

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YORKSHIRE SPORT FOUNDATION

CHIEF EXECUTIVE INTRODUCTION

FOR THE YEAR ENDED 31 MARCH 2024

Chairman Foreword

It gives me immense pleasure to present this Annual Report for the first time. I have always believed in the effect being active and playing sport can have on people's lives and over the last year I have had the privilege of seeing this close up through the work of the Foundation.

We recognise it is our role to work behind the scenes to support our partners in their crucial delivery including attracting resources for them to work more effectively. A typical example this year has been the management of over a million pounds of government funding for schools to open up their facilities to create further opportunities for our children and young people.

It has been a difficult period for many people living in our area and the partners we work with as they have come to terms with difficult economic circumstances. We need to ensure every penny we spend is done with greatest effect with physical activity and sport helping to address inequalities across our area.

I'd like to pay testament to Paul Reid who left us in July upon completion of his term in office. Paul led the Board and organisation through a period of transition as both national and local strategies and policies were transformed. He brought vision, challenge and empathy leaving Yorkshire Sport Foundation in a much stronger position as a result. We have also lost John Williams, Ben Smith, Jim Lord and Sarah Muckle from the Board; all of whom gave us a breadth of skills and knowledge we have benefitted greatly from. As we have welcomed three new Board members, with more to come, we will have a refreshed Board determined to build on the previous work to take the organisation on to its next phase.

As a Sport England 'System Partner' we are grateful for the continued financial support provided to us; a responsibility we don't take lightly. Whilst we can build from a solid financial base, we need to ensure we attract further investment to continue to provide our partners with the same level of high quality service.

Finally, I must express my gratitude to the team and Board for giving me such a supportive welcome as incoming Chair. I look forward to working with them in the future as we progress to our next phase of development.

Brendan Fatchett

Chair

CEO Introduction

I am delighted to present the 2023 / 2024 Annual Report for Yorkshire Sport Foundation.

This year was the second in the five-year Sport England cycle where we have been designated a 'System Partner', drawing with it significant core funding. We are acutely aware of the responsibility that gives us in playing our role to create the conditions across South Yorkshire and West Yorkshire for more people to be able to access and enjoy physical activity, sport and movement.

It has felt there have been a number of breakthroughs this year which will set strong foundations for the future.

The collaborative work with our colleagues in each of our nine Districts has led to them all being included within Sport England's next phase of 'Place Based Partnerships' which will give them opportunities to access core funding and support over the next five years. We've learned a huge amount about embedding physical activity and sport in community development work; and that learning is being taken up in many more places. Our 'Creating Active Schools' framework and associated programme is increasingly being rolled out locally and across the rest of England. We've started to mature and develop our approach to building a future workforce through sector skills boards in several places. More conversations and greater work is taking place with our health colleagues in embedding physical activity in systems and pathways. And we're starting to be around the table with regional Mayors and their teams.

YORKSHIRE SPORT FOUNDATION

CHIEF EXECUTIVE INTRODUCTION (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2024

We are also mindful of the difficult environment many of our population are experiencing through increasing costs of living and cuts to public bodies, especially local authorities where difficult decisions are being required to be made around provision such as leisure centres and swimming pools. Activity rates across our area have levelled off following the post-Covid bounce back.

I am proud to be part of a great team of colleagues, this year achieving 'World-Class' status in Best Companies to Work For; grateful for the support and counsel of the Board which has had four new members this year, including our new Chair, Brendan Fatchett; and privileged to work with so many fantastic people on a day to day basis who are delivering so much across our area of Yorkshire.

Nigel Harrison
CEO

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Nigel Harrison
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Date: 12 August 2024

YORKSHIRE SPORT FOUNDATION

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) FOR THE YEAR ENDED 31 MARCH 2024

The Trustees present their annual report and financial statements for the year ended 31 March 2024.

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 2019).

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 objects 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 of duties.

Achievements and performance

We are clear in our ambition for it to be easy and enjoyable for everyone in Yorkshire to be physically active, play sport or simply move more. We are also clear that sport and physical activity can play a significant role in supporting individuals and communities to be healthier and more prosperous.

The most recent Sport England Active Lives survey shows there has been little or no change in adult physical activity rates across our area of South Yorkshire and West Yorkshire following the bounce back from the reductions during the pandemic over the previous couple of years. On the face of it, this is disappointing as we strive to raise activity levels, however, we need to recognise the economic and social pressures on large parts of our population which have resulted in greater barriers faced to be active. We know that activity levels are directly related to levels of deprivation, ethnicity, gender and disability. Whilst it remains the positive case that most people are active in our area, there remains around 860,000, 27% of people who are undertaking less than 30 minutes per week of moderate activity which will be affecting our population's health and wealth.

We know that if we are to achieve population level changes to physical activity levels we need to take a systematic approach that ensures our green spaces are accessible; it is easy and safe to walk around our neighbourhoods; activity is embedded throughout the school day; our workplaces encourage people to move; we have a strong sport and leisure sector that offers high quality experiences; our community organisations offer a range of opportunities and, crucially, our health partners integrate physical activity in all their parts. In a nutshell, it needs to be everyone's business.

YORKSHIRE SPORT FOUNDATION

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2024

Over the year, we have aimed to progress all these areas, with a specific and unwavering focus on those communities that face the greatest inequalities.

Our specific role is to connect all these parts; give support to organisations and people; and influence decision makers of the positive contribution that physical activity and sport can make to the health and prosperity of 3.7 million people across South Yorkshire and West Yorkshire.

The starting point for us is within our communities. Collectively with our partners we have identified a number of focus communities that we would like to concentrate our efforts on over the next few years, the communities where sport and physical activity can significantly contribute to the wellbeing of their people. In many parts of our area there are programmes in place, funded from a variety of sources and led by a variety of organisations, that provide support to communities to create an environment for being active and to play sport in the places within which they live. At the moment over 40% of these communities have resources in place and we're working hard to grow this in the future.

As part of this work, we completed the implementation of Sport England's Together Fund Programme which saw £436,000 of investment into 87 community organisations involving 4,147 people in local programmes of activity. The funding was targeted at those organisations and people who had greatest to gain from becoming more active and playing more sport with some significant impact being made; 74% of people reported the programmes had helped improve their physical health, whilst 72% stated they built new friendships as a result of their participation.

Importantly, our role has been to bring together people working within communities so they could share their learning. Pioneering work is taking place across many of the areas including JU:MP programme in Bradford, Get Set Leeds in Leeds, Active Burngreave in Sheffield and Active Through Football in Barnsley.

Our approach continues to place the nine Districts (as defined by local authority boundaries) as the primary place for strategy development and implementation, influencing wider policies and providing greater connectivity in the way things are done in the area. Three of our Districts (Bradford, Calderdale and Doncaster) have continued to benefit greatly from being a Sport England Local Delivery Pilot which has brought significant investment, over £25m, since 2019. Each has been at the vanguard of implementing and learning from 'systems approaches' to physical activity and sport with an impact being made across all the settings we mentioned earlier. In three other areas (Leeds, Sheffield and Wakefield) there has been further investment to support their local work in a similar way. Within the year Sport England announced £250m investment over the next five years for 80-100 further places across England and we were delighted that the remaining Districts (Barnsley, Kirklees and Rotherham) were included within the first phase of roll out. That means we will have full coverage of all nine areas as Place Based Partnerships, with core resources in place, for the next five years which drives a massive opportunity in our area.

This has been built upon the structures, relationships and ways of working we have collectively been developing over a number of years in each of our Districts. This year Active Bradford, Active in Barnsley and Everybody Active Kirklees have all refreshed their strategies that set out the collective ambitions and priorities for their areas whilst numerous joint projects and programmes have been implemented by all the others.

Our team's role in each of the areas differs as we take the approach of meaning different things to different people depending upon where we can provide the greatest added value. Generally, we have Managers in place to support each of the Place Partnerships that provide essential connectivity, co-ordination, programme and project management, and ensure effective governance is in place. We call this our backbone support. It is often difficult to show the results of how 'the system' is improving so we have developed a performance framework that captures where each of our Districts are in relation to things leadership, joint action, levels of communication, strategic influencing, use of data and insight, and others. This helps us and our partners to highlight areas for improvement and where good practice can be shared.

YORKSHIRE SPORT FOUNDATION

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2024

All the Place Partnerships are making strides in becoming embedded within local health systems so that public health, primary care and integrated care board colleagues are all around the table for planning and implementation. We appreciate the health system across our area is vast with many touch points across an array of pathways, structures and organisations. In the Autumn, we held a West Yorkshire Health Connecting event involving over 100 colleagues from across the health and physical activity systems. As a result, a framework has now been established that will guide the work in the future. Already we are hearing of stories of physical activity starting to be better embedded in a range of clinical care pathways, although we know we have a long way to go. In South Yorkshire, for example, we facilitated meetings of relevant partners that have led to consistent cancer care pathways based within the district's leisure facilities. Similar work is commencing in West Yorkshire. Again, in South Yorkshire we have developed a training package for non-clinicians, including social prescribers and care workers, relating to using physical activity in their work. We've backed this up with local digital 'Activity Finders' so that professionals can sign post people to local opportunities. We will continue to build relationships with the Integrated Care Partnerships in both of our sub-regions.

We have been acutely aware of the increasing financial pressures on our local authorities which has resulted in some difficult decisions needing to be made, especially around leisure facilities. Last year in West Yorkshire we worked with the public leisure providers to create a vision and framework for their work with joint work taking place across the county on workforce development, operational issues, connections to health partners and swimming provision. This has been against a background of the threat of impending closures, none more so than in Kirklees where at one-point proposals were put in place to close the majority of the facility stock. We have continued to work with our local authority colleagues to ensure enough information and strategic planning is in place in order to make the most effective decisions.

Our schools' work has continued through our small education team. At the forefront has been the implementation of the 'Creating Active Schools Framework' which seeks to embed physical activity throughout the school day. Along with our colleagues at the University of Bradford we have been at the forefront of this work as the framework is being expanded nationally. Locally, there are now 130 schools adopting the framework whilst 13 other Active Partnerships are supporting 323 schools in its implementation. Discussions have taken place with the Department for Education regarding its role in national policy and Yorkshire Sport Foundation was referenced in their recent national guidelines for schools along with a number of related schools. Keeping with the DfE we have implemented the second year of their 'Opening Schools Facilities' programme that has seen 84 schools opening up their facilities to their pupils and wider communities involving almost 22,000 young people. The £1.12m investment this year has been weighted towards our focus communities in a bid to support those children and young people who are facing the greatest barriers to access opportunities. Our School Games programme has similarly looked to attract more inactive children and young people along with those who are deemed more 'sporty'. The programme has now evolved to be more locally organised adapting to local need, although we have still organised a number of county-wide events involving over 3,000 children over the year.

Despite this work the levels of inactivity amongst our children and young people remains concerning with less than half reaching the medical officers' recommendations for 60 minutes of activity per day. Whilst there are signs activity levels are improving this is still heavily influenced by inherent inequalities related to income, sex, and ethnicity. Our Children and Young People team continue to work with community organisations and other partners to create more opportunities and work closely with partners such as StreetGames and others to support their work.

We have continued to work with National Governing Bodies of sport to connect them to local partners through regular meetings and events. This year we have developed and written a volunteer strategy for West Riding County FA and have supported wider football facility investment into 4G pitches. We have supported local partners in various ways in planning and sourcing locations for new 'PlayZone' facilities which is part of a national government scheme to increase access to opportunities in our more deprived areas. We have played a similar role with the refurbishment of tennis courts through national government funding.

Arising out of major concerns in some sports, Sport England has put in place a number of Sport Welfare Officers that can give expert support to local sports clubs, leagues and associations relating to safeguarding and the welfare of young people within a sporting context. As a result, we have now employed three officers, who started their role in February. Relatedly, we have continued our anti-racism work with over 150 organisations from across the region signing up to a commitment towards anti-racism practice. This has been backed up with a webinar and training programme as we seek to make Yorkshire the kindest, friendliest and most inclusive place to enjoy sport.

YORKSHIRE SPORT FOUNDATION

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2024

Sport England's Active Design principles were refreshed this year and, through our Active Design Manager, we have been keen to raise awareness amongst our planning, landscape design and developer colleagues across our area. Slowly and steadily, we are seeing our environment becoming more conducive to be active daily in developments like Aire Park in Leeds, the urban regeneration schemes in Bradford and the Future Parks programme in Doncaster. Our Active Design Manager has been working to influence Local Plans to adopt Active Design Principles, given advice on specific projects and brought specialists together to share their learning.

Whilst we have viewed policy and strategy being developed and driven within the districts, it has been vital to raise the profile of sport and physical activity within both South Yorkshire and West Yorkshire Mayoral Combined Authorities to ensure their economic impact is explored to the full. In West Yorkshire sport is fully represented at the Culture, Heritage and Sport Committee and we are working with the team to implement the Mayor's ambitions. Our CEO was appointed Chair of the UK Shared Prosperity Fund Partners Group which helps to raise the focus of the contribution sport can make to the economy. Across South Yorkshire we have been building relations with their Mayoral team that will result in an 'Ambition' being developed next year. Our work has been accelerated through the appointment of a Strategic Director to work in this area that gives us more capacity to build essential relationships.

As ever our work needs to be grounded on a strong platform of good governance and a high performing team of people. This year, along with all core funded partners, we were asked to resubmit evidence of us achieving the highest level of the revised UK Code of Sports Governance which we completed in Autumn. The major revisions included the development of a comprehensive 'People Plan' and 'Diversity and Inclusion Action Plan' which have both been signed off as meeting the requirements. Our second year of being involved in the 'Best Companies to Work For' scheme saw us make great improvements with us now being classed as a three-star 'World Class' organisation to work for; ranking as 4th best charity in the UK and 17th best company in Yorkshire. The improvement was built upon the listening from the previous year which resulted in, amongst other things, a full-scale salary review. Our Net Promoter Score relating to activities where we deliver a transactional service was over 80% throughout the year.

This year saw the resignation of our Chair, Paul Reid, who came to the end of his second term of office. The handover to our newly recruited Chair, Brendan Fatchett, was smooth as the succession process was undertaken in a timely manner. There has been a turnover of other Board members resulting in three new people being recruited in the Autumn bringing a broad range of skills and knowledge to the table.

We have now completed the second year in the five-year investment period of Sport England. As a 'System Partner' we are fortunate to receive core funding which gives us a steady income stream; obviously making sure we meet the standards expected of us. As costs have increased more than originally forecast it has been vital to access other income streams, primarily through working with our core partners. In that regard our 'contribution' increased this year to over £310,000, helped, amongst other things, by more astute use of interest rates. As our partners are increasingly experiencing financial pressure it is vital we look at new ways of attracting income in the coming years. At the same time, we need to do our best to attract investment into our area through our partners building on the £1.1m of investment this year that our team directly brought into the area.

The essence of our work is through collaboration and working with others. On occasions we lead, where it is appropriate to do so, and on others we take a more supporting role. The work reported upon here is therefore a culmination of the contributions of a great many people and organisations who we work with on a daily basis and we thank them for their continued support.

Financial review

Financial results for the year ended 31 March 2024 are shown in the Statement of Financial Activities on page 14 with the associated assets and liabilities set out in the Balance Sheet on page 16. Supporting notes to the accounts are on pages 18 to 28 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 applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the companies Act 2006.

The income for the year amounted to £1,942,239 (2023 - £2,379,940) with expenditure £2,152,806 (2023 - £2,481,375) resulting in a net deficit of £210,567 (2023 - £101,435).

YORKSHIRE SPORT FOUNDATION

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2024

Reserves Policy

The Board of Trustees has reviewed the policy for the retention of reserves 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.	£379,010	
		Made up of;	
		Contingency Fund	Unrestricted Reserves
		£379,010	£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.	£703,066	
		Made up of;	
		Contingency Fund	Unrestricted Reserves
		£379,010	£324,056
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.	£961,778	
		Made up of;	
		Contingency Fund	Unrestricted Reserves
		£379,010	£582,768

The final level of year end unrestricted general reserves for the year ended March 2024 was £340,582. This year reserves reduced by £119,912.

Principle Funding Sources

Sport England is the key funder for Yorkshire Sport Foundation. This year an amount of £1,479,560 was received to enable Yorkshire Sport Foundation to carry out their System Partner role, including some more specific projects detailed earlier in the report.

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.

Major risks

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, Audit and Risk Committee reviews the Risk Register at every meeting concentrating on live and future risks to the organisation. At the last meeting there are two risks rated as high, these relate to the high inflation that has been seen recently and the threats to public sector expenditure. Whilst we can't mitigate against these risks we can monitor and manage the effect they will have on the charity and the environment around us enabling us to react quickly if needed.

Structure, governance and management

Yorkshire Sport Foundation is a charitable company limited by guarantee incorporated on 13 May 2011 and registered as a charity on 2 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.

YORKSHIRE SPORT FOUNDATION

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2024

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:

Ms C Black	
Ms H Kendall	
Mr J Lord	(Resigned 13 August 2023)
Mr J McGarry Williams	(Resigned 18 March 2024)
Ms S Muckle	(Resigned 12 January 2024)
Mr P Reid	(Resigned 18 July 2023)
Ms R Salloo	
Mr B Smith	(Resigned 19 September 2023)
Ms G Smith	
Ms R Bibbs	(Appointed 29 January 2024)
Mr B Fatchett	(Appointed 18 July 2023)
Mr M Winder	(Appointed 29 January 2024)
Mr M Hirst	(Appointed 29 January 2024)

Recruitment and appointment of trustees

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. None of the Trustees has any beneficial interest in the company. In the event of the dissolution of the charity, the directors are liable to pay an amount not exceeding £10 towards the liabilities and costs of dissolution.

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 recruitment ongoing to fill skill gaps. Day to day responsibility for the administration and provision of services is delegated to the Chief Executive Officer.

During the year the Finance, Audit and Risk Committee has continued to support and underpin the work of the Board focusing specifically on the details of finance, risk, policies and audit. There are three trustees on this group.

Statement of Trustees' responsibilities

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 charitable company 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; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company 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 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.

YORKSHIRE SPORT FOUNDATION

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2024

Auditor

In accordance with the company's articles, a resolution proposing that Henton & Co LLP be reappointed as auditor of the company will be put at a General Meeting.

Diversity and Inclusivity

Our Board is clear that we need to be a great company to work for and a fundamental part of this Board commitment is our diversity and inclusion work, including achieving and retaining an Investors in Diversity Accreditation. We have taken some big steps in recent years; our inclusion this year in the Best Companies to Work For listings and our accreditation for 'Investors in Diversity' are testaments to the work that has taken place, but we are not complacent as we have a lot more work to do to become the best we can be.

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, Diversity and Quality standards.

The work involved over the last year in revising and reforming our Diversity and Inclusion Action Plan (DIAP) has left us with a better understanding of our people needs and what we need to do to improve, which will form our focus for the next few years both internally, for the organisation, and externally supporting partners across the sector. The DIAP does not stand alone, we recognise it is part of our wider approach to creating, maintaining and developing our culture where we can be the best we can be, and people enjoy working for us.

Over the past year we have delivered numerous activities to support the Board, employees and external partners. Examples include:

- Coordination of the regional Anti-Racism in sport network which includes the development of a sports club and organisational pledge, educational webinars, Bystander awareness training and consideration of hate crime reporting pathways.
- Board training and DIAP discussions as part of Board meetings.
- Conducted a recruitment process review and changes adopted to support more diverse and inclusive approaches in practice.
- Learning sessions delivered for employees on Black History Month, Windrush celebrations, International Women's Day, Mental Health Awareness Week.
- Hosted an Iftar event in celebration of Ramadan – an educational and networking event delivered with local partners.

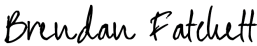
Related Parties

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 22 to the Financial Statements.

Yorkshire Sport Foundation is the Active Partnership operating in South Yorkshire and West Yorkshire. It is one of 43 Active Partnerships in England who share best practice and information through the Active Partnerships National Team.

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

Mr B Fatchett
Trustee

Signed by:

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12 August 2024

YORKSHIRE SPORT FOUNDATION

INDEPENDENT AUDITOR'S REPORT

TO THE TRUSTEES OF YORKSHIRE SPORT FOUNDATION

Opinion

We have audited the financial statements of Yorkshire Sport Foundation (the 'charitable company') for the year ended 31 March 2024 which comprise the statement of financial activities, the balance sheet, the statement of cash flows and notes to the financial statements, including 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 2024 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 charitable company in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Conclusions relating to going concern

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

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

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

Other information

The other information comprises the information included in the annual report other than the financial statements and our auditor's report thereon. The Trustees are responsible for the other information contained within the annual report. Our opinion on the financial statements does not cover the other information and we do not express any form of assurance conclusion thereon. 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 course of the audit, or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether this gives rise to a material misstatement in the financial statements themselves. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

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.

YORKSHIRE SPORT FOUNDATION

INDEPENDENT AUDITOR'S REPORT (CONTINUED)

TO THE TRUSTEES OF YORKSHIRE SPORT FOUNDATION

Responsibilities of Trustees

As explained more fully in the statement of Trustees' responsibilities, the Trustees, who are also the directors of the charitable company for the 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 charitable company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the Trustees either intend to liquidate the charitable company or to cease operations, or have no realistic alternative but to do so.

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.

The extent to which our procedures are capable of detecting irregularities, including fraud, is detailed below.

- Reviewed the nature of the industry and sector, the control environment and business performance for the year.
- Identifying the laws and regulations the company operates within and enquiring with management if they are aware of any non compliance issues.
- Discussed how and where fraud may occur with all members of the audit engagement team.
- In line with all audits under ISAs (UK) we were required to perform tests to respond to the risk of management override. We tested the appropriateness of journal entries, evaluated the judgements made for accounting estimates to assess if any bias, and assessed the rationale behind any significant or unusual transactions.

A further description of our responsibilities is available on the Financial Reporting Council's website at: <https://www.frc.org.uk/auditorsresponsibilities>. This description forms part of our auditor's report.

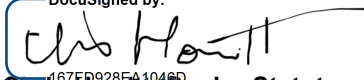
Use of our report

This report is made solely to the charity's trustees, as a body, in accordance with part 4 of the Charities (Accounts and Reports) Regulations 2008. Our audit work has been undertaken so that we might state to the charity's trustees those matters we are required to state to them in an auditor's 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 charity and the charity's trustees as a body, for our audit work, for this report, or for the opinions we have formed.

YORKSHIRE SPORT FOUNDATION

INDEPENDENT AUDITOR'S REPORT (CONTINUED) TO THE TRUSTEES OF YORKSHIRE SPORT FOUNDATION

DocuSigned by:



Chris Howitt (Senior Statutory Auditor)
for and on behalf of Henton & Co LLP

12 August 2024

Chartered Accountants
Statutory Auditor

Northgate
118 North Street
Leeds
England
LS2 7PN

Henton & Co LLP is eligible for appointment as auditor of the charitable company by virtue of its eligibility for appointment as auditor of a company under 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 2024

Current financial year		Unrestricted funds 2024 £	Restricted funds 2024 £	Total 2024 £	Total 2023 £
	Notes				
Income from:					
Donations and legacies	3	29,637	1,606,891	1,636,528	2,126,831
Charitable activities	4	158,833	93,528	252,361	244,115
Investments	5	53,350	-	53,350	8,994
Total income		241,820	1,700,419	1,942,239	2,379,940
Expenditure on:					
Charitable activities	6	235,902	1,916,904	2,152,806	2,481,375
Net income/(expenditure)		5,918	(216,485)	(210,567)	(101,435)
Transfers between funds		7,985	(7,985)	-	-
Net movement in funds	8	13,903	(224,470)	(210,567)	(101,435)
Reconciliation of funds:					
Fund balances at 1 April 2023		923,184	485,758	1,408,942	1,510,377
Fund balances at 31 March 2024		937,087	261,288	1,198,375	1,408,942

The statement of financial activities includes all gains and losses recognised in the year. All income and expenditure derive from continuing activities.

The notes on pages 17 to 27 form part of these financial statements.

YORKSHIRE SPORT FOUNDATION

STATEMENT OF FINANCIAL ACTIVITIES (CONTINUED) INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 MARCH 2024

Prior financial year		Unrestricted funds 2023 £	Restricted funds 2023 £	Total 2023 £
	Notes			
Income from:				
Donations and legacies	3	5,230	2,121,601	2,126,831
Charitable activities	4	244,115	-	244,115
Investments	5	8,994	-	8,994
Total income		258,339	2,121,601	2,379,940
Expenditure on:				
Charitable activities	6	94,937	2,386,438	2,481,375
Net income/(expenditure)		163,402	(264,837)	(101,435)
Transfers between funds		10,349	(10,349)	-
Net movement in funds	8	173,751	(275,186)	(101,435)
Reconciliation of funds:				
Fund balances at 1 April 2022		749,433	760,944	1,510,377
Fund balances at 31 March 2023		923,184	485,758	1,408,942

YORKSHIRE SPORT FOUNDATION

BALANCE SHEET

AS AT 31 MARCH 2024

	Notes	2024 £	£	2023 £	£
Current assets					
Debtors	13	44,266		167,056	
Cash at bank and in hand		1,346,277		1,502,327	
		<u>1,390,543</u>		<u>1,669,383</u>	
Creditors: amounts falling due within one year	14	(154,352)		(260,441)	
Net current assets			1,236,191		1,408,942
Provisions for liabilities	15		(37,816)		-
Net assets excluding pension liability			<u>1,198,375</u>		<u>1,408,942</u>
Net assets			<u><u>1,198,375</u></u>		<u><u>1,408,942</u></u>
The funds of the charitable company					
Restricted income funds	19		261,288		485,758
Unrestricted funds			937,087		923,184
			<u>1,198,375</u>		<u>1,408,942</u>

The notes on pages 17 to 27 form part of these financial statements.

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 2024, although an audit has been carried out under section 144 of the Charities Act 2011.

The directors acknowledge their responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of financial statements.

The members have not required the company to obtain an audit of its financial statements under the requirements of the Companies Act 2006, for the year in question in accordance with section 476.

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 12 August 2024

Ms H Kendall
Trustee

DocuSigned by:
Helen Kendall
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Mr B Fatchett
Trustee

Signed by:
Brendan Fatchett
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Company registration number 07633990 (England and Wales)

YORKSHIRE SPORT FOUNDATION

STATEMENT OF CASH FLOWS

FOR THE YEAR ENDED 31 MARCH 2024

	Notes	2024		2023	
		£	£	£	£
Cash flows from operating activities					
Cash absorbed by operations	23		(209,400)		(115,650)
Investing activities					
Proceeds from disposal of investments		-		1	
Investment income received		53,350		8,994	
Net cash generated from investing activities			53,350		8,995
Net cash used in financing activities			-		-
Net decrease in cash and cash equivalents			(156,050)		(106,655)
Cash and cash equivalents at beginning of year			1,502,327		1,608,982
Cash and cash equivalents at end of year			1,346,277		1,502,327

The notes on pages 17 to 27 form part of these financial statements.

YORKSHIRE SPORT FOUNDATION

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2024

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, Nephshaw Lane South, Morley, Leeds, LS27 7JQ.

1.1 Accounting convention

The financial statements have been prepared in accordance with the charitable company's Articles of Association, the Companies Act 2006, FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" ("FRS 102") and the Charities SORP "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)" (effective 1 January 2019). The charitable company is a Public Benefit Entity as defined by FRS 102.

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

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

Restricted funds are subject to specific conditions by donors or grantors 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.

1.4 Income

Income is recognised when the charitable company 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 charitable company 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 charitable company 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 charitable company has not received any goods for use by the charitable company 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 2024

1 Accounting policies (Continued)

1.5 Expenditure

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, it is probable that a transfer of economic benefits will be required in settlement, and the amount of the obligation can be measured reliably.

Expenditure is classified by activity. The costs of each activity are made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned between those activities on a basis consistent with the use of resources. Central staff costs are allocated on the basis of time spent, and depreciation charges are allocated on the portion of the asset's use.

1.6 Tangible fixed assets

Tangible fixed assets are initially measured at cost and subsequently measured at cost or valuation, net of depreciation and any impairment losses.

Depreciation is recognised so as to write off the cost or valuation of assets less their residual values over their useful lives on the following bases:

Server	3 years straight line
--------	-----------------------

The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset, and is recognised in the statement of financial activities.

1.7 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.

1.8 Financial instruments

The charitable company 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 charitable company's balance sheet when the charitable company 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.

YORKSHIRE SPORT FOUNDATION

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2024

1 Accounting policies

(Continued)

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.

Derecognition of financial liabilities

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

1.9 Provisions

Provisions are recognised when the charitable company has a legal or constructive present obligation as a result of a past event, it is probable that the charitable company will be required to settle that obligation and a reliable estimate can be made of the amount of the obligation.

The amount recognised as a provision is the best estimate of the consideration required to settle the present obligation at the reporting end date, taking into account the risks and uncertainties surrounding the obligation. Where the effect of the time value of money is material, the amount expected to be required to settle the obligation is recognised at present value. When a provision is measured at present value, the unwinding of the discount is recognised as a finance cost in net income/(expenditure) in the period in which it arises.

1.10 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 charitable company is demonstrably committed to terminate the employment of an employee or to provide termination benefits.

1.11 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 charitable company'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 2024

3 Income from donations and legacies

	Unrestricted funds 2024 £	Restricted funds 2024 £	Total 2024 £	Unrestricted funds 2023 £	Restricted funds 2023 £	Total 2023 £
Listed below	29,637	1,606,891	1,636,528	5,230	2,121,601	2,126,831
Grants receivable for core activities						
Sport England	-	1,479,560	1,479,560	-	1,955,265	1,955,265
Coach Core Foundation	-	10,000	10,000	-	19,500	19,500
Bradford Council	-	24,332	24,332	-	22,000	22,000
Leeds Beckett University	-	500	500	-	-	-
National Centre for Sport and Exercise Medicine	-	48,018	48,018	-	51,083	51,083
Rotherham Council	-	20,000	20,000	-	20,000	20,000
Wakefield Council	-	15,614	15,614	-	29,190	29,190
Leeds School Sports Association	-	200	200	-	-	-
Barnsley Metropolitan Borough Council	-	5,000	5,000	-	-	-
Lawn Tennis Association	-	-	-	-	3,500	3,500
MIND	-	3,500	3,500	-	-	-
Sheffield Schools get Active	-	167	167	-	-	-
Other	29,637	-	29,637	5,230	21,063	26,293
	29,637	1,606,891	1,636,528	5,230	2,121,601	2,126,831

4 Income from charitable activities

	Unrestricted funds 2024 £	Restricted funds 2024 £	Total 2024 £	Unrestricted funds 2023 £	Restricted funds 2023 £	Total 2023 £
Consultancy, courses and other related services	158,833	93,528	252,361	244,115	-	244,115

5 Income from investments

	Unrestricted funds 2024 £	Unrestricted funds 2023 £
Interest receivable	53,350	8,994

YORKSHIRE SPORT FOUNDATION

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2024

6 Expenditure on charitable activities

	Sport Activities and Facilities 2024 £	Sport Activities and Facilities 2023 £
Staff costs	1,493,298	1,308,793
Sports and activities	519,529	1,050,065
Staff training	22,182	16,860
	<u>2,035,009</u>	<u>2,375,718</u>
Share of support and governance costs (see note 7)		
Support	107,597	95,457
Governance	10,200	10,200
	<u>2,152,806</u>	<u>2,481,375</u>
Analysis by fund		
Unrestricted funds	235,902	94,937
Restricted funds	1,916,904	2,386,438
	<u>2,152,806</u>	<u>2,481,375</u>

7 Support costs allocated to activities

	2024 £	2023 £
Depreciation	-	3,600
Rent and facilities	35,280	31,942
Insurance	10,247	8,535
Computers, equipment and telephone	38,488	31,280
Print, postage and stationery	533	2,791
Travel	20,263	15,237
Strategy costs	-	288
Legal and professional	-	540
Bank charges	2,786	1,244
Governance costs	10,200	10,200
	<u>117,797</u>	<u>105,657</u>

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

YORKSHIRE SPORT FOUNDATION

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2024

8	Net movement in funds	2024	2023
		£	£
	The net movement in funds is stated after charging/(crediting):		
	Fees payable for the audit of the charity's financial statements	10,200	10,200
	Depreciation of owned tangible fixed assets	-	3,600
		<u>10,200</u>	<u>13,800</u>

9 Trustees

None of the Trustees (or any persons connected with them) received any remuneration or benefits from the charitable company during the year.

10 Employees

The average monthly number of employees during the year was:

	2024	2023
	Number	Number
	34	38
	<u>34</u>	<u>38</u>

Employment costs

	2024	2023
	£	£
Wages and salaries	1,236,866	1,113,572
Social security costs	122,610	115,313
Other pension costs	133,822	79,908
	<u>1,493,298</u>	<u>1,308,793</u>

The average monthly number of employees expressed as full time equivalents during the year was 32.2 (2023: 32.6).

The number of employees whose annual remuneration was more than £60,000 is as follows:

	2024	2023
	Number	Number
70,000 - 80,000	1	1
	<u>1</u>	<u>1</u>

During the year, defined contribution pension contributions totalling £15,934 (2023: £13,483) were made on behalf of these staff.

11 Taxation

The charity is exempt from taxation on its activities because all its income is applied for charitable purposes.

YORKSHIRE SPORT FOUNDATION

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2024

12 Retirement benefit schemes

	2024	2023
	£	£
Defined contribution schemes		
Charge to profit or loss in respect of defined contribution schemes	133,822	79,908
	<u>133,822</u>	<u>79,908</u>

The charitable company operates a defined contribution pension scheme for all qualifying employees. The assets of the scheme are held separately from those of the charitable company in an independently administered fund.

13 Debtors

	2024	2023
	£	£
Amounts falling due within one year:		
Trade debtors	15,918	135,180
Other debtors	2,033	20,844
Prepayments and accrued income	26,315	11,032
	<u>44,266</u>	<u>167,056</u>

14 Creditors: amounts falling due within one year

	Notes	2024	2023
		£	£
Other taxation and social security		39,250	40,596
Deferred income	16	-	116,269
Trade creditors		72,334	81,623
Accruals and deferred income		42,768	21,953
		<u>154,352</u>	<u>260,441</u>

15 Provisions for liabilities

	2024	2023
	£	£
Provisions for PAYE	37,816	-
	<u>37,816</u>	<u>-</u>

Movements on provisions:

	Provisions for PAYE £
Additional provisions in the year	37,816
	<u>37,816</u>

During the year, the charity became aware of an error in calculating the PAYE over several years. As such a provision for the under payment has been made in the 2024 accounts.

YORKSHIRE SPORT FOUNDATION

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2024

16 Deferred income

	2024 £	2023 £
Other deferred income	-	116,269
	<u> </u>	<u> </u>

Deferred income is included in the financial statements as follows:

	2024 £	2023 £
Deferred income is included within:		
Current liabilities	-	116,269
	<u> </u>	<u> </u>
Movements in the year:		
Deferred income at 1 April 2023	116,269	109,137
Released from previous periods	(116,269)	99,762
Resources deferred in the year	-	(92,630)
	<u> </u>	<u> </u>
Deferred income at 31 March 2024	-	116,269
	<u> </u>	<u> </u>

17 Members Liability

The charitable company 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 charitable company in the event of liquidation.

18 Unrestricted funds

The unrestricted funds of the charity comprise the unexpended balances of donations and grants which are not subject to specific conditions by donors and grantors as to how they may be used. These include designated funds which have been set aside out of unrestricted funds by the trustees for specific purposes.

	At 1 April 2023 £	Incoming resources £	Resources expended £	Transfers £	At 31 March 2024 £
Contingency	316,258	-	-	62,752	379,010
Project Development	119,019	69,153	(59,070)	34,730	163,832
Data Partnerships	6,817	1,728	(3,314)	-	5,231
Coaching courses and events	3,575	40,824	(26,790)	(6,167)	11,442
CAS National	17,021	76,765	(56,796)	-	36,990
General funds	460,494	53,350	(89,932)	(83,330)	340,582
	<u> </u>	<u> </u>	<u> </u>	<u> </u>	<u> </u>
	923,184	241,820	(235,902)	7,985	937,087
	<u> </u>	<u> </u>	<u> </u>	<u> </u>	<u> </u>

YORKSHIRE SPORT FOUNDATION

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2024

18 Unrestricted funds (Continued)

Previous year:	At 1 April 2022 £	Incoming resources £	Resources expended £	Transfers £	At 31 March 2023 £
Contingency	296,727	-	-	19,531	316,258
Project Development	159,472	111,215	(5,515)	(146,153)	119,019
Data Partnerships	-	8,989	(2,172)	-	6,817
Coaching courses and events	-	32,217	(28,642)	-	3,575
CAS National	28,598	37,000	(48,577)	-	17,021
Fixed Asset Fund	3,600	-	(3,600)	-	-
General funds	261,036	68,918	(6,431)	136,971	460,494
	<u>749,433</u>	<u>258,339</u>	<u>(94,937)</u>	<u>10,349</u>	<u>923,184</u>

19 Restricted funds

The restricted funds of the charity comprise the unexpended balances of donations and grants held on trust subject to specific conditions by donors as to how they may be used.

	At 1 April 2023 £	Incoming resources £	Resources expended £	Transfers £	At 31 March 2024 £
District Active Partnerships	40,245	2,117	(3,722)	-	38,640
Opening School Facilities	-	92,111	(84,257)	(7,854)	-
YSF Development Fund	-	113,131	(113,130)	(1)	-
Together Fund	73,085	(1,995)	(70,828)	(262)	-
Multi-Skills	-	9,600	(9,732)	132	-
NGB Projects	4,525	-	(4,525)	-	-
Place Based Projects	55,684	-	(6,157)	-	49,527
Mind Project	11,273	3,500	(13,000)	-	1,773
Club Matters	8,743	-	(6,184)	-	2,559
Coach Core	2,800	10,000	(12,800)	-	-
Sport Welfare	-	81,900	(21,571)	-	60,329
Sport England System Partner Funding	289,403	1,390,055	(1,570,998)	-	108,460
	<u>485,758</u>	<u>1,700,419</u>	<u>(1,916,904)</u>	<u>(7,985)</u>	<u>261,288</u>

YORKSHIRE SPORT FOUNDATION

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2024

19 Restricted funds (Continued)

Previous year:	At 1 April 2022	Incoming resources	Resources expended	Transfers	At 31 March 2023
	£	£	£	£	£
Primary Role	8,671	-	-	(8,671)	-
District Active Partnerships	52,945	-	(12,700)	-	40,245
Local Workforce	10,930	-	-	(10,930)	-
Children and Young People	404,194	-	-	(404,194)	-
YSF Development Fund	-	115,083	(115,083)	-	-
Opening School Facilities	-	91,548	(81,199)	(10,349)	-
Extended Workforce	50,401	-	-	(50,401)	-
NGB Projects	10,634	3,500	(9,609)	-	4,525
Active Dearne	116,258	-	(112,019)	(4,239)	-
Place Based Projects	90,895	2,000	(41,450)	4,239	55,684
Mind Project	9,833	3,500	(2,060)	-	11,273
Club Matters	6,183	12,500	(9,940)	-	8,743
Coach Core	-	19,500	(16,700)	-	2,800
Together Fund	-	470,302	(397,217)	-	73,085
Sport England System Partner Funding	-	1,403,668	(1,588,461)	474,196	289,403
	<u>760,944</u>	<u>2,121,601</u>	<u>(2,386,438)</u>	<u>(10,349)</u>	<u>485,758</u>

20 Analysis of net assets between funds

	Unrestricted funds 2024	Designated funds 2024	Restricted funds 2024	Endowment funds 2024	Total 2024
	£	£	£	£	£
At 31 March 2024:					
Current assets/(liabilities)	378,398	596,505	261,288	-	1,236,191
Provisions	(37,816)	-	-	-	(37,816)
	<u>340,582</u>	<u>596,505</u>	<u>261,288</u>	<u>-</u>	<u>1,198,375</u>

	Unrestricted funds 2023	Designated funds 2023	Restricted funds 2023	Endowment funds 2023	Total 2023
	£	£	£	£	£
At 31 March 2023:					
Current assets/(liabilities)	460,494	462,690	485,758	-	1,408,942
	<u>460,494</u>	<u>462,690</u>	<u>485,758</u>	<u>-</u>	<u>1,408,942</u>

21 Related party transactions

YORKSHIRE SPORT FOUNDATION

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2024

21 Related party transactions (Continued)

Transactions with related parties

There were no related party transactions during the year.

22 Annual accounts

	Sport England	Local Authority	Non-public	Total
Revenue and grants	1,390,055	64,946	181,527	1,636,528
Other income	-	-	305,711	305,711
Total income	<u>1,390,055</u>	<u>64,946</u>	<u>487,238</u>	<u>1,942,239</u>
Support costs	13,153	-	137,751	150,904
Staff costs	1,223,728	-	231,754	1,455,482
Sports and activities	334,117	64,946	87,359	486,422
Training	-	-	22,182	22,182
Total expenditure	<u>1,570,998</u>	<u>64,946</u>	<u>479,046</u>	<u>2,114,990</u>
Net income/ loss	<u>180,943</u>	<u>-</u>	<u>8,192</u>	<u>(172,751)</u>

23 Cash generated from operations

	2024 £	2023 £
Deficit for the year	(210,567)	(101,435)
Adjustments for:		
Investment income recognised in statement of financial activities	(53,350)	(8,994)
Depreciation and impairment of tangible fixed assets	-	3,600
Movements in working capital:		
Decrease/(increase) in debtors	122,790	(103,268)
Increase in creditors	10,180	87,315
(Decrease) in provisions	37,816	-
(Decrease)/increase in deferred income	(116,269)	7,132
Cash absorbed by operations	<u>(209,400)</u>	<u>(115,650)</u>

24 Analysis of changes in net funds

The charitable company had no material debt during the year.