

**YORKSHIRE SPORT FOUNDATION**  
**ANNUAL REPORT AND FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 MARCH 2022**

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

# YORKSHIRE SPORT FOUNDATION

## LEGAL AND ADMINISTRATIVE INFORMATION

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**Trustees**

P Reid  
G Smith  
R Salloo  
C D Black  
H Kendall  
B Smith  
J Lord (Appointed 26 April 2021)  
J McGarry Williams  
S Muckle (Appointed 27 May 2022)

**Chief Executive Officer** Nigel Harrison

**Charity number** 1143654

**Company number** 07633990

**Registered and principal office** West Yorkshire Joint Services Building  
Nepshaw Lane South  
Morley  
Leeds  
LS27 7JQ

**Auditor** Alison Whalley FCA  
Naylor Wintersgill Limited  
Carlton House  
Bradford  
BD1 4NS

**Bankers** Barclays Bank Plc  
39 – 47 Commercial Street  
Halifax  
HX1 1BE

United Trust Bank  
One Ropemaker Street  
London  
EC2Y 9AW

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# YORKSHIRE SPORT FOUNDATION

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# YORKSHIRE SPORT FOUNDATION

## CHIEF EXECUTIVE INTRODUCTION

### *FOR THE YEAR ENDED 31 MARCH 2022*

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#### **Chairman Foreword**

Last year saw the organisation continue to respond to coronavirus and then adapt as society emerged into the new post pandemic world. During this time the benefits of exercise and being active on individual and societal health have come sharply into focus ensuring the role Yorkshire Sport Foundation plays in delivering programmes, influencing policy and supporting our many partners remains pivotal. We remain completely committed to getting everyone in our region active and to delivering value for money in all of our activities.

I am extremely proud of the way our organisation has responded to the challenge so far and with an experienced and ambitious board, a highly capable executive and a motivated and energised team I am confident that we will continue to deliver to the very highest of standards over the next year and beyond.

Paul Reid

Chair of the Board

#### **Introduction**

I am delighted to be able to present the 2021 / 2022 Annual Report for Yorkshire Sport Foundation.

The year continued to be dominated by the implications of Covid 19 and, although at times some restrictions were in place, it has, overall, been a time of returning to activity. During the Covid period we know that activity levels reduced especially amongst those people who face most challenges to be active. As a result, inequalities were increased. This year has brought about more stability with a trend towards more people returning to activity as the year unfolded.

It has been an important year for us with the launch of our revised strategy alongside successfully bidding to Sport England for further five-years of core funding. Our new strategy reflects our direction of travel towards becoming a more influencing organisation so that physical activity and sport is threaded throughout a wide range of policies and strategies and, importantly, practice to improve our people's health and welfare. We will be unrelenting in our targeting of our resources to help address persistent health and economic inequalities that are prevalent across our area.

This report sets out how we have gone about this over the last year. We have continued to work with the nine maturing District Activity Partnerships across South Yorkshire and West Yorkshire; these are increasingly cementing their position as strategic leadership for physical activity in their area setting about influencing the way things are done to ensure it is easy and enjoyable to be active across the Districts. More targeted work has taken place in our poorer areas where we continue to focus most of our resources in supporting communities to be active. The report sets out some of the ways we have done this over the last year.

As a largely connecting organisation, we work with thousands of organisations and people each year and it is always inspiring to see the widespread passion and commitment shown by all. Sport remains in the blood of Yorkshire. Thank you to all those people who we have had the privilege to work with on a day-to-day basis.

Nigel Harrison

CEO

# YORKSHIRE SPORT FOUNDATION

## TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT)

### FOR THE YEAR ENDED 31 MARCH 2022

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The Trustees present their report and accounts for the year ended 31 March 2022.

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 objects 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 objects 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 or duties.

#### Achievements for the year

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 know, through mounting evidence and experience that doing so will lead to healthier and more prosperous individuals and communities.

According to the latest Active Lives Survey, there has been little change in activity levels in either adults or children and young people across South Yorkshire and West Yorkshire over the last year. Whilst we always want more people to be active, the activity rate remaining static is actually pleasing against a backdrop of reductions in other parts of the country due to the impact of the Covid pandemic. There remain over 800,000 adults (28% of the adult population) doing less than 30 minutes a week of moderate activity with a disproportionate number of people from areas of low incomes, certain ethnically diverse communities and those living with long term conditions. We continue to be relentless in addressing these inequalities across our area of Yorkshire.

As a connecting and influencing organisation a major strand of our approach is to support, through dedicated manager time and project funding, multi-agency leadership teams for physical activity in each of our nine Districts (we refer to them as District Activity Partnerships or DAPs). Each of the nine adopting a 'whole of systems' approach to enabling and providing opportunities to be active.

# **YORKSHIRE SPORT FOUNDATION**

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

### ***FOR THE YEAR ENDED 31 MARCH 2022***

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Over the last year, we have seen some very good progress amongst the Districts, especially considering many partners were only just emerging from Covid crisis management throughout the previous year.

In Wakefield we have introduced a specific programme of engaging a wide range of senior stakeholders coming together to discuss and plan embedding physical activity in numerous policies, plans and practices. Similar discussions have taken place in Barnsley, Kirklees, Sheffield and Bradford where refreshed and renewed strategies have been launched. As part of 'Moving Rotherham' senior level discussions took place that led to a clear commitment being made to support the development of physical activity by the district's Health and Well Being Board.

The collaboration in the District has also led to the development and implementation of numerous projects and programmes. Active Through Football Consortium applications have been successful in Barnsley, Kirklees, Leeds, Rotherham, Sheffield and Wakefield bringing in a total investment of £3m across South Yorkshire and West Yorkshire to develop football and other sports opportunities for those not currently playing the game. In Leeds and Bradford high profile Sports Awards events were organised celebrating and showcasing the impact that sport and physical activity has upon the cities. In Leeds, Sheffield and Kirklees work has continued on opening up opportunities for Women and Girls through the 'This Girl Can' Campaign whilst similar work took place throughout our area through the 'We are Undefeatable' campaign aimed at disabled people and those with long term conditions.

Whilst the DAPs are continuing to grow in their influence and delivery in all our Districts it is also important we also able to influence at sub-regional level especially through increased emphasis on devolution and the emergence of the Integrated Health Systems.

In the West Yorkshire Combined Authority there have been structural changes since the appointment of the West Yorkshire Mayor, Tracy Brabin. This has presented some opportunities due to the Mayor being a strong advocate of sport and we now have a place on the Cultural Arts and Creative Industries Committee. Sport will be part of the new Cultural Framework which will act as guidance for future investment across the culture and sport sector.

The West Yorkshire Health and Care Partnership (ICS) has been through significant change over the last year and the previous great work on physical activity has slowed down. Nevertheless, we are confident the momentum will be picked up again as physical activity will be seen as part of the broader Population Health Programme to be implemented in the future.

As part of the South Yorkshire Combined Authority (SYCA) we continue to be an active member of the Active Travel Advisory Board, whose key members were working with Dame Sarah Storey, Active Travel Commissioner, to develop the physical activity positioning paper for South Yorkshire and Bassetlaw ICS. There have been many changes within the Combined Authority with a new Mayor, Oliver Coppard, being elected in the May elections and Dame Sarah moving to a similar position elsewhere. Lots of progress had been made with the active travel infrastructure over the last two years with Government investment and we look forward to that continuing.

Along with working in the districts and sub-regions we know we need to understand and work with communities at a local level. In this regard, we have continued with our approach of identifying and supporting a number of communities who typically have low incomes leading to health and other social disparities.

We have expanded our reach in Dearne Valley from four communities to nine where we supported the employment of local people with excellent knowledge of their area. These Community Champions connect with existing organisations and people to find ways physical activity opportunities can be developed. For example, activities such as 'Walk to Run', 'Walking Football', 'Buggy Walks' and 'Menopause Group Work' have all taken place aimed at certain sections of those communities. Over 1,600 people took part in these hyper-community activities since the project started.

As part of Sport England's Covid response we were tasked with investing £167k into communities facing the most challenges to be active through the Tackling Inequalities Fund. Twenty-seven clubs and organisations benefited from the funding, many of which we had not worked with previously. Over 5,600 people benefitted from this investment.

# **YORKSHIRE SPORT FOUNDATION**

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

### ***FOR THE YEAR ENDED 31 MARCH 2022***

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Communities were also telling us of the need to meet and 'get together' again as they came out of restrictions. As a result, in the Summer of 2021, we invested almost £20k in local organisations to organise 68 Community Games attracting over 2,700 people to them.

We work with National Governing Bodies of sport often connecting the formal sports structures to local communities. Through our Club Matters Local programme we funded 44 people, living and working in our focus communities, to gain coaching awards through over £6k of investment. We have also delivered a number of support workshops for sports clubs to help them sustain and grow their clubs.

We continue to invest in our Children and Young People.

Two years ago, we were part of developing The Creating Active Schools (CAS) Framework, which is now gaining traction across the country. The Framework sets out approaches and tools to support physical activity being embedded across the school day.

Dozens of schools across the region are now using CAS as a tool to strategically improve outcomes through physical activity, including around 90 in Bradford and Calderdale through their Local Delivery Pilots and five in Doncaster where the Director of Public Health and local authority colleagues have supported its implementation. In addition to the local work, we led a national pilot in 20 places across England and around 200 schools to test and learn from a range of implementation approaches and compile case studies demonstrating its impact.

Our PE Conference this year attracted over 130 governors, senior leaders, teachers and organisations attended from across the districts; our Centre of Excellence programme was revamped to focus more on physical activity; and our Active School Awards received over 50 applications from schools carrying out excellent work. All working to strengthen and promote high standards across our schools.

Over £200k was invested into a grants programme aimed at Children and Young People encompassing sustainable activities to engage those children and young people who face the greatest challenges to be active. A mix of projects were funded including the development of young leaders and ambassadors across our area and specific research and activities for South Asian Girls in Leeds.

We were allocated £600k by Sport England to support the work of Opening School Facilities across our area. The aim was to support schools to open up their sports facilities outside of curriculum time targeted at those young people facing inequalities, particularly those in receipt of free school meals and those with Special Educational Needs. A group of local co-ordinators was set up who agreed their priorities locally, which schools to target and what their local application process would look like. Seventy-eight schools received funding through this work engaging around 23,000 children in school and community activity.

We have continued to organise the School Games programme through the organisation of a wide number of county-wide events and festivals; some continued to be virtual whilst many returned to face to face action. The focus has shifted recently from being primarily about competitive results to a broader balance of engaging more children. Over 37,000 children and young people took part across our area this year.

Two years ago, we employed an Active Design Manager to support our partners with creating pleasurable places and spaces to be active. The last year has seen the Manager inputting into a number of Master Plans including Huddersfield Town Centre and the new Calderdale Hospital. He has been particularly heavily involved in Barnsley where he sits on the Advisory Design panel for the District. As part of this, he has inputted heavily into the Barnsley Master planning process for urban extensions. There was a requirement to ensure that the masterplans incorporated high quality green infrastructure, multi functioning open space, high quality streets that provide opportunity for activity in a safe and user-friendly setting, connected neighbourhoods and networks of cycling and walking routes that consider wider connectivity for residents.

# **YORKSHIRE SPORT FOUNDATION**

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

### ***FOR THE YEAR ENDED 31 MARCH 2022***

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We owe it to our partners and funders to be the best organisation we can be and we continue to strive to develop. Our Net Promoter Score (a score of partner satisfaction) increased from 67% to 74% as a result of a more concerted effort to meet individual partner needs. We have also increased our media presence to give us a stronger voice and therefore influence across our area.

During the year we submitted a successful application for 'System Partner' funding to Sport England and, as a result, we have secured core funding for the next five years. This year our project expenditure considerably increased, which was expected and planned for as we could implement programmes that were previously put on hold due to Covid restrictions. In addition to core funding we met our target of drawing in other funding to sustain our organisation to current levels. To increase this further we have put the foundations in place of a subsidiary company, Yorkshire Sport Plus, that can be used in the future for further income generation.

We continue to work on our governance ensuring we stick within and go beyond the requirements of the UK Code of Sports Governance. This year we have particularly focussed on increasing our work in relation to Diversity and Inclusion that has taken us to become more outward looking advocates as well as ensuring our policies, procedures and practices are as inclusive as they can be. During the year, we gained a 'Best Companies to Work For' one-star accreditation giving us a 40th place in the Yorkshire rankings, 12th in the UK for Charities and 48th small company in the UK. We can build on this for the future.

The essence of our work is through collaboration and working with others. On occasions we lead where it is appropriate to do so but, for the most part, our role is to connect, influence and support our partners. The work reported upon here is therefore a culmination of the work 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 2022 are shown in the Statement of Financial Activities on page 14 with the associated assets and liabilities set out in the Balance Sheet on pages 15-16. Supporting notes to the accounts are on pages 18-33 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 (FRS102) and the Companies Act 2006. The income for the year amounted to £2,688,687 (2021 - £2,636,424) with expenditure amounting to £3,101,992 (2021 - £2,355,569) resulting in a net expense of £413,305 (2021 - net income £280,855). As mentioned earlier, this year our project expenditure was considerably higher compared to last year. This was expected, and planned, for as we could implement programmes that were previously put on hold due to Covid restrictions.



# YORKSHIRE SPORT FOUNDATION

## TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2022

**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.	<b>£296,727</b>	
		Made up of;	
		Contingency Fund	Unrestricted Reserves
		£296,727	£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.	<b>£546,727</b>	
		Made up of;	
		Contingency Fund	Unrestricted Reserves
		£296,727	£250,000
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.	<b>£796,727</b>	
		Made up of;	
		Contingency Fund	Unrestricted Reserves
		£296,727	£500,000

The final level of year end unrestricted reserves for 2021/2022 was £261,036 (2020/2021 £280,707) 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 £2,372,302 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 should it be necessary to support the aim of improving sustainability in future years.

As mentioned earlier in the report Yorkshire Sport Plus, a subsidiary of Yorkshire Sport Foundation, has been set up to allow further business income to be received.

### 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 of the committee there remained seven risks on the risk register, all but one with a medium risk rating. The risk scored with a high rating relates to the current situation with the economy and high inflation rates. This is being monitored by the Finance, Audit and Risk Committee who will take steps to mitigate this risk when necessary.

# YORKSHIRE SPORT FOUNDATION

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

### FOR THE YEAR ENDED 31 MARCH 2022

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#### 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.

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

(Resigned 4 April 2021)

G Smith

R Salloo

C D Black

H Kendall

B Smith

J Lord

(Appointed 26 April 2021)

J McGarry Williams

S Muckle

(Appointed 27 May 2022)

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 a new member appointed in May 2022. Day to day responsibility for the administration and provision of services is delegated to the Chief Executive Officer.

During the year 2021/2022 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 now three trustees on this group.

# YORKSHIRE SPORT FOUNDATION

## TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2022

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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.

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 23 to the Financial Statements.

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


### Auditor

A tender process for audit services has taken place this year and a resolution proposing that Hentons be appointed as auditor for the company will be put to to a General Meeting.

### Disclosure of information to auditor

Each of the Trustees has confirmed that there is no information of which they are aware which is relevant to the audit, but of which the auditor is unaware. They have further confirmed that they have taken appropriate steps to identify such relevant information and to establish that the auditor is aware of such information.

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

DocuSigned by:  
  
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**P Reid**

Trustee

Dated: 28 July 2022

# **YORKSHIRE SPORT FOUNDATION**

## **STATEMENT OF TRUSTEES' RESPONSIBILITIES**

### ***FOR THE YEAR ENDED 31 MARCH 2022***

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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 2022 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 2022 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 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 Charity'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.
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# YORKSHIRE SPORT FOUNDATION

## INDEPENDENT AUDITOR'S REPORT (CONTINUED)

### TO THE TRUSTEES OF YORKSHIRE SPORT FOUNDATION

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#### **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.

Irregularities, including fraud, are instances of non-compliance with laws and regulations. We design procedures in line with our responsibilities, outlined above, to detect material misstatements in respect of irregularities, including fraud. The extent to which our procedures are capable of detecting irregularities, including fraud, is detailed below.

Based on our understanding of the Charity and its industry, we identified that the principal risks of non-compliance with laws and regulations related to breaches of UK law and we considered the extent to which non-compliance might have a material effect on the financial statements of the Company. We also considered those laws and regulations that have a direct impact on the preparation of the financial statements such as the Charities Act 2011. We evaluated management's incentives and opportunities for fraudulent manipulation of the financial statements (including the risk of override of controls), and determined that the principal risks were related to posting inappropriate journal entries to increase revenue or reduce expenditure or increase the capital position of the Charity, and management bias in accounting estimates and judgmental areas of the financial statements such as the recognition of income. Audit procedures performed by the engagement team included:

- Discussions with directors including consideration of known or suspected instances of non-compliance with laws and regulation and fraud;
- Reviewing relevant meeting minutes;
- Reviewing of correspondence in so far as they related to non-compliance with laws and regulations and fraud;
- Procedures relating to the recognition of income;
- Identifying and testing journal entries, in particular any journal entries posted with unusual account combinations, posted on unusual days, posted by infrequent users, posted by senior management or posted with descriptions indicating a higher level of risk;

Designing audit procedures to incorporate unpredictability around the nature, timing or extent of our testing over immaterial liabilities and assets balances.

There are inherent limitations in the audit procedures described above and the further removed non-compliance with laws and regulations is from the events and transactions reflected in the financial statements, the less likely we would become aware of it. Also, the risk of not detecting a material misstatement due to fraud is higher than the risk of not detecting one resulting from error, as fraud may involve deliberate concealment by, for example, forgery or intentional misrepresentations, or through collusion.

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.

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# YORKSHIRE SPORT FOUNDATION

## INDEPENDENT AUDITOR'S REPORT (CONTINUED)

### TO THE TRUSTEES OF YORKSHIRE SPORT FOUNDATION

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This report is made solely to the company's members, as a body, in accordance with section 391 of the Companies Act 2014. Our audit work has been undertaken so that we might state to the company's members 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 company and the company's members as a body, for our audit work, for this report, or for the opinions we have formed.

Alison Whalley BA (Hons) FCA  
**(Senior Statutory Auditor)**  
Naylor Wintersgill Limited

DocuSigned by:  
*Alison Whalley*  
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28 July 2022

**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 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 2022

	Notes	Unrestricted funds 2022 £	Restricted funds 2022 £	Total 2022 £	Unrestricted funds 2021 £	Restricted funds 2021 £	Total 2021 £
<b>Income from:</b>							
Donations and legacies	3	19,255	2,512,223	2,531,478	29,000	2,555,864	2,584,864
Income from Charitable activities	4	151,442	-	151,442	46,343	300	46,643
Investments	5	5,767	-	5,767	4,917	-	4,917
<b>Total income</b>		<u>176,464</u>	<u>2,512,223</u>	<u>2,688,687</u>	<u>80,260</u>	<u>2,556,164</u>	<u>2,636,424</u>
<b>Expenditure on:</b>							
Charitable activities	6	217,207	2,884,785	3,101,992	69,433	2,286,136	2,355,569
Gross transfers between funds		-	-	-	(8,189)	8,189	-
<b>Net (expenditure)/income for the year/</b>							
<b>Net movement in funds</b>		(40,743)	(372,562)	(413,305)	2,638	278,217	280,855
Fund balances at 1 April 2021		<u>790,176</u>	<u>1,133,506</u>	<u>1,923,682</u>	<u>787,538</u>	<u>855,289</u>	<u>1,642,827</u>
<b>Fund balances at 31 March 2022</b>		<u><u>749,433</u></u>	<u><u>760,944</u></u>	<u><u>1,510,377</u></u>	<u><u>790,176</u></u>	<u><u>1,133,506</u></u>	<u><u>1,923,682</u></u>

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 2022

	Notes	2022		2021	
		£	£	£	£
<b>Fixed assets</b>					
Tangible assets	12		3,600		7,527
Investments	13		1		1
			<u>3,601</u>		<u>7,528</u>
<b>Current assets</b>					
Debtors	15	63,788		49,921	
Cash at bank and in hand		1,608,982		2,047,423	
		<u>1,672,770</u>		<u>2,097,344</u>	
<b>Creditors: amounts falling due within one year</b>	16	<u>(165,994)</u>		<u>(181,190)</u>	
Net current assets			<u>1,506,776</u>		<u>1,916,154</u>
<b>Total assets less current liabilities</b>			<u><u>1,510,377</u></u>		<u><u>1,923,682</u></u>
<b>Income funds</b>					
Restricted funds	19		760,944		1,133,506
<u>Unrestricted funds</u>					
Designated funds	20	488,397		509,469	
General unrestricted funds		261,036		280,707	
		<u>749,433</u>		<u>790,176</u>	
			<u><u>1,510,377</u></u>		<u><u>1,923,682</u></u>

# YORKSHIRE SPORT FOUNDATION

## BALANCE SHEET (CONTINUED)

**AS AT 31 MARCH 2022**

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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 2022, although an audit has been carried out under section 144 of the Charities Act 2011.

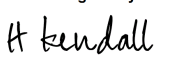
The directors acknowledge their responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of financial statements.

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 28 July 2022

DocuSigned by:  
  
E65D6DA724C54CF...  
**P Reid**  
**Trustee**

DocuSigned by:  
  
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**H Kendall**  
**Trustee**

**Company Registration No. 07633990**

# YORKSHIRE SPORT FOUNDATION

## STATEMENT OF CASH FLOWS

FOR THE YEAR ENDED 31 MARCH 2022

	Notes	2022 £	£	2021 £	£
<b>Cash flows from operating activities</b>					
Cash (absorbed by)/generated from operations	24		(444,208)		453,223
<b>Investing activities</b>					
Purchase of investments		-		(1)	
Investment income received		5,767		4,917	
<b>Net cash generated from investing activities</b>					
			5,767		4,916
<b>Net cash used in financing activities</b>					
			-		-
<b>Net (decrease)/increase in cash and cash equivalents</b>					
			(438,441)		458,139
Cash and cash equivalents at beginning of year			2,047,423		1,589,284
<b>Cash and cash equivalents at end of year</b>			<u>1,608,982</u>		<u>2,047,423</u>

# YORKSHIRE SPORT FOUNDATION

## NOTES TO THE FINANCIAL STATEMENTS

### FOR THE YEAR ENDED 31 MARCH 2022

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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.

#### 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. We have funding confirmed for a further five years. 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 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 Income

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 2022

#### 1 Accounting policies (Continued)

##### 1.5 Expenditure

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 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:

Computers	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 Fixed asset investments

Fixed asset investments are initially measured at transaction price excluding transaction costs, and are subsequently measured at fair value at each reporting date. Changes in fair value are recognised in net income/(expenditure) for the year. Transaction costs are expensed as incurred.

##### 1.8 Impairment of fixed assets

At each reporting end date, the Charity reviews the carrying amounts of its tangible assets to determine whether there is any indication that those assets have suffered an impairment loss. If any such indication exists, the recoverable amount of the asset is estimated in order to determine the extent of the impairment loss (if any).

##### 1.9 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.

##### 1.10 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.

# YORKSHIRE SPORT FOUNDATION

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

### FOR THE YEAR ENDED 31 MARCH 2022

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#### 1 Accounting policies

(Continued)

##### **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.

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

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

#### 1.11 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.

#### 1.12 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 2022

#### 3 Donations and legacies

	Unrestricted funds	Restricted funds	Total	Unrestricted funds	Restricted funds	Total
	2022	2022	2022	2021	2021	2021
	£	£	£	£	£	£
Donations and gifts	3,005	30	3,035	5,000	-	5,000
Listed below	16,250	2,512,193	2,528,443	24,000	2,555,864	2,579,864
	<u>19,255</u>	<u>2,512,223</u>	<u>2,531,478</u>	<u>29,000</u>	<u>2,555,864</u>	<u>2,584,864</u>
<b>Grants receivable for core activities</b>						
Sport England	-	2,372,302	2,372,302	-	2,325,770	2,325,770
Coach Core Foundation	-	6,331	6,331	-	50,000	50,000
Leeds Council	-	-	-	12,000	-	12,000
Bradford Council	12,000	10,000	22,000	12,000	10,000	22,000
Sheffield Council	-	-	-	-	1,500	1,500
HMRC	-	1,000	1,000	-	-	-
National Centre for Sport and Exercise Medicine	-	35,260	35,260	-	22,000	22,000
Rotherham Council	4,250	-	4,250	-	6,000	6,000
Wakefield Council	-	27,500	27,500	-	28,900	28,900
Lawn Tennis Association	-	7,850	7,850	-	3,334	3,334
Street Games Sheffield	-	-	-	-	5,760	5,760
Culture First Wakefield	-	500	500	-	-	-
Comic Relief	-	-	-	-	29,600	29,600
Doncaster Council	-	4,000	4,000	-	6,000	6,000
Alliance Sport	-	2,000	2,000	-	14,500	14,500
London Marathon Charitable Trust	-	39,950	39,950	-	35,000	35,000
Mind	-	5,500	5,500	-	12,500	12,500
Public Health England	-	-	-	-	5,000	5,000
	<u>16,250</u>	<u>2,512,193</u>	<u>2,528,443</u>	<u>24,000</u>	<u>2,555,864</u>	<u>2,579,864</u>

# YORKSHIRE SPORT FOUNDATION

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2022

### 4 Income from Charitable activities

	2022 £	2021 £
Consultancy, courses and other related services	151,442	46,643
Analysis by fund		
Unrestricted funds	151,442	46,343
Restricted funds	-	300

### 5 Investments

	Unrestricted funds	Unrestricted funds
	2022 £	2021 £
Interest receivable	5,767	4,917



# YORKSHIRE SPORT FOUNDATION

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2022

### 6 Charitable activities

	<b>Sports Activities and Facilities 2022 £</b>	<b>Sports Activities and Facilities 2021 £</b>
Staff costs	1,298,230	1,304,266
Sports and activities	1,662,102	940,924
Staff training	26,622	12,602
	<u>2,986,954</u>	<u>2,257,792</u>
Share of support costs (see note 7)	108,138	91,117
Share of governance costs (see note 7)	6,900	6,660
	<u>3,101,992</u>	<u>2,355,569</u>
<b>Analysis by fund</b>		
Unrestricted funds	217,207	69,433
Restricted funds	2,884,785	2,286,136
	<u>3,101,992</u>	<u>2,355,569</u>

# YORKSHIRE SPORT FOUNDATION

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2022

7 Support costs	Support costs	Governance costs	2022	Support costs	Governance costs	2021
	£	£	£	£	£	£
Depreciation	3,927	-	3,927	3,927	-	3,927
Rent and facilities	29,819	-	29,819	29,632	-	29,632
Insurance	7,951	-	7,951	8,310	-	8,310
Computers, equipment and telephone	37,045	-	37,045	35,375	-	35,375
Print, postage and stationery	11,366	-	11,366	12,980	-	12,980
Sundry	186	-	186	13	-	13
Travel	9,552	-	9,552	-	-	-
Strategy costs	7,900	-	7,900	-	-	-
Legal and professional	-	-	-	440	-	440
Bank charges	392	-	392	440	-	440
Audit fees	-	6,900	6,900	-	6,660	6,660
	<u>108,138</u>	<u>6,900</u>	<u>115,038</u>	<u>91,117</u>	<u>6,660</u>	<u>97,777</u>
Analysed between Charitable activities	<u>108,138</u>	<u>6,900</u>	<u>115,038</u>	<u>91,117</u>	<u>6,660</u>	<u>97,777</u>

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

Governance costs includes payments to the auditors of £6,900 (2021- £6,660) for audit fees.

### 8 Trustees

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 2022

### 9 Employees

#### Number of employees

The average monthly number of employees during the year was:

2022 Number	2021 Number
41	40
<u>41</u>	<u>40</u>

#### Employment costs

	2022 £	2021 £
Wages and salaries	1,110,025	1,111,399
Social security costs	103,463	107,892
Other pension costs	84,742	84,975
	<u>1,298,230</u>	<u>1,304,266</u>

The average monthly number of employees expressed as full time equivalents during the year was 33.5 (2021 34.3).

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

	2022 Number	2021 Number
60,000 - 70,000	1	1
	<u>1</u>	<u>1</u>

During the year, defined contribution pension contributions totalling £10,365 (2021: £10,365) 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 £84,742 (2021 £84,975).

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

# YORKSHIRE SPORT FOUNDATION

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2022

### 12 Tangible fixed assets

	<b>Computers £</b>
<b>Cost</b>	
At 1 April 2021	11,781
At 31 March 2022	11,781
<b>Depreciation and impairment</b>	
At 1 April 2021	4,254
Depreciation charged in the year	3,927
At 31 March 2022	8,181
<b>Carrying amount</b>	
At 31 March 2022	3,600
At 31 March 2021	7,527

### 13 Fixed asset investments

	<b>Unlisted investments £</b>
<b>Cost or valuation</b>	
At 1 April 2021 & 31 March 2022	1
<b>Carrying amount</b>	
At 31 March 2022	1
At 31 March 2021	1

# YORKSHIRE SPORT FOUNDATION

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

### FOR THE YEAR ENDED 31 MARCH 2022

#### 14 Subsidiaries

Name of undertaking and country of incorporation or residency	Nature of business	Class of shareholding	% Held Direct
Yorkshire Sport Plus Limited	England	Sports Activities Ordinary	100.00

The aggregate capital and reserves and the result for the year of subsidiaries was as follows:

Name of undertaking	Capital and reserves	Turnover	Expenses	Profit/(Loss)
	£	£	£	£
Yorkshire Sport Plus Limited Company no. 13224876	1	-	-	-

#### 15 Debtors

Amounts falling due within one year:	2022	2021
	£	£
Trade debtors	27,667	21,422
Other debtors	16,329	11,490
Prepayments and accrued income	19,792	17,009
	63,788	49,921

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

	Notes	2022	2021
		£	£
Other taxation and social security		23,881	23,649
Deferred income	17	109,137	-
Trade creditors		11,339	24,781
Accruals		21,637	132,760
		165,994	181,190

# YORKSHIRE SPORT FOUNDATION

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2022

### 17 Deferred income

	2022 £	2021 £
Other deferred income	109,137	-
	<u>109,137</u>	<u>-</u>

Deferred income is included in the financial statements as follows:

	2022 £	2021 £
As at 1 April	-	-
Amount released to income	-	-
Amounts deferred during the year	109,137	-
	<u>109,137</u>	<u>-</u>
As at 31 March	<u>109,137</u>	<u>-</u>

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

### 18 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 2022**

**19 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:

	Balance at 1 April 2020			Movement in funds			Movement in funds			Balance at 31 March 2022	
	£	Incoming resources	Resources expended	Transfers	Balance at 1 April 2021	Incoming resources	Resources expended	Transfers	£	£	
Primary Role	-	1,260,626	(1,183,506)	-	77,120	680,850	(749,299)	-	-	8,671	
District Active Partnerships	4,469	-	-	-	4,469	47,500	(33,356)	34,332	-	52,945	
Local Workforce	12,054	90,000	(83,478)	-	18,576	90,000	(97,646)	-	-	10,930	
Children and Young People	196,489	192,113	(185,670)	8,189	211,121	787,899	(941,815)	346,989	-	404,194	
YSF Development Project	-	-	-	-	-	98,331	(98,331)	-	-	-	
Opening School Facilities	-	-	-	-	-	615,827	(615,827)	-	-	-	
Disability and Health	3,194	-	-	-	3,194	-	(3,194)	-	-	-	
Satellite Clubs	264,956	366,587	(325,639)	-	305,904	-	-	(305,904)	-	-	
Sheffield Development Projects	36,640	-	(3,000)	-	33,640	-	-	(33,640)	-	-	
Extended Workforce	43,855	75,000	(71,244)	-	47,611	75,000	(72,210)	-	-	50,401	
NGB Projects	10,400	3,334	-	-	13,734	7,850	(10,950)	-	-	10,634	
Active Dearne	19,097	230,529	(106,456)	-	143,170	71,722	(98,634)	-	-	116,258	
Daily Mile	28,780	39,100	(35,404)	-	32,476	-	-	(32,476)	-	-	
Place Based Projects	206,955	123,275	(169,701)	-	160,529	12,913	(82,547)	-	-	90,895	
Wakefield District Partnership	28,400	-	(27,708)	-	692	-	-	(692)	-	-	
Mind Project	-	17,600	(6,325)	-	11,275	5,500	(6,942)	-	-	9,833	
Club Matters	-	25,000	(11,367)	-	13,633	12,500	(19,950)	-	-	6,183	
Coach Core	-	50,000	(30,247)	-	19,753	6,331	(26,084)	-	-	-	
Young People Forward	-	35,000	(26,391)	-	8,609	-	-	(8,609)	-	-	
Leading the Way	-	48,000	(20,000)	-	28,000	-	(28,000)	-	-	-	
	855,289	2,556,164	(2,286,136)	8,189	1,133,506	2,512,223	(2,884,785)	-	-	760,944	

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 2022

#### 20 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 2020	Resources expended	Transfers	Balance at 1 April 2021	Resources expended	Transfers	Balance at 31 March 2022
	£	£	£	£	£	£	£
Contingency	275,000	-	(8,479)	266,521	-	30,206	296,727
Project Development	239,044	(103,990)	100,367	235,421	(142,459)	66,510	159,472
Yorkshire Sport Plus	-	(19,867)	19,867	-	(18,644)	18,644	-
Coaching courses and events	-	-	-	-	(14,035)	14,035	-
CAS National	-	-	-	-	(20,922)	49,520	28,598
Fixed Asset Fund	11,454	(3,927)	-	7,527	(3,927)	-	3,600
	<u>525,498</u>	<u>(127,784)</u>	<u>111,755</u>	<u>509,469</u>	<u>(199,987)</u>	<u>178,915</u>	<u>488,397</u>

#### 21 Funds

	Balance at 1 April 2021	Income	Expenditure	Transfers	Balance at 31 March 2022
	£	£	£	£	£
Restricted funds	1,133,506	2,512,223	(2,884,785)	-	760,944
Designated funds	509,469	-	(199,987)	178,915	488,397
General unrestricted funds	280,707	176,464	(17,220)	(178,915)	261,036
	<u>1,923,682</u>	<u>2,688,687</u>	<u>(3,101,992)</u>	<u>-</u>	<u>1,510,377</u>

	Balance at 1 April 2020	Income	Expenditure	Transfers	Balance at 31 March 2021
	£	£	£	£	£
Restricted funds	855,289	2,556,164	(2,286,136)	8,189	1,133,506
Designated funds	525,498	-	(127,784)	111,755	509,469
General unrestricted funds	262,040	80,260	58,351	(119,944)	280,707
	<u>1,642,827</u>	<u>2,636,424</u>	<u>(2,355,569)</u>	<u>-</u>	<u>1,923,682</u>





# YORKSHIRE SPORT FOUNDATION

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2022

### 23 Related party transactions

#### Remuneration of key management personnel

The remuneration of key management personnel is as follows.

	2022 £	2021 £
Aggregate compensation	155,070	153,328

#### 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 21/22 Ready, Steady, Active was paid £nil (20/21 £1,675) for the satellite clubs and mums team programmes, Rashida Salloo is a director of Ready, Steady, Active as well as being on the board of Yorkshire Sport Foundation.

Payments were made in line with the Financial Procedure Rules.

### 24 Cash generated from operations

	2022 £	2021 £
(Deficit)/surplus for the year	(413,305)	280,855
Adjustments for:		
Investment income recognised in statement of financial activities	(5,767)	(4,917)
Depreciation and impairment of tangible fixed assets	3,927	3,927
Movements in working capital:		
(Increase)/decrease in debtors	(13,867)	108,236
(Decrease)/increase in creditors	(124,333)	86,722
Increase/(decrease) in deferred income	109,137	(21,600)
<b>Cash (absorbed by)/generated from operations</b>	<b>(444,208)</b>	<b>453,223</b>

### 25 Analysis of changes in net funds

The Charity had no debt during the year.

# YORKSHIRE SPORT FOUNDATION

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2022

26 Annual Accounts				£
	Income			2,688,687
	Expenditure			(3,101,992)
	Sport England	Local Authority	Non-public	Total
Revenue and grants	2,372,302	57,750	101,426	2,531,478
Sponsorship	-	-	-	-
Other income	-	-	157,209	157,209
<b>Total income</b>	<u>2,372,302</u>	<u>57,750</u>	<u>258,635</u>	<u>2,688,687</u>
Support costs	102,321	-	12,717	115,038
Staff costs	1,092,704	57,750	147,776	1,298,230
Sports and activities	1,461,088	-	201,014	1,662,102
Training	25,962	-	660	26,622
<b>Total Expenditure</b>	<u>2,682,075</u>	<u>57,750</u>	<u>362,167</u>	<u>3,101,992</u>
<b>Net income</b>	<u>(309,773)</u>	<u>-</u>	<u>(103,532)</u>	<u>(413,305)</u>