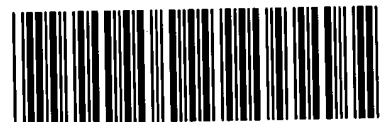


YORKSHIRE SPORT FOUNDATION
ANNUAL REPORT AND FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2017

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

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YORKSHIRE SPORT FOUNDATION

LEGAL AND ADMINISTRATIVE INFORMATION

Trustees	D Gent P Reid J Rogers L Tully A Watson M Mcrae B Richards	(Appointed 24 January 2017) (Appointed 4 October 2016)
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Charity number 1143654

Company number 07633990

Registered 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

Virgin Money
Jubilee House
Gosforth
Newcastle upon Tyne
NE3 4PL

YORKSHIRE SPORT FOUNDATION

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YORKSHIRE SPORT FOUNDATION

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT)

FOR THE YEAR ENDED 31 MARCH 2017

Chief Executive Officer Introduction

I am proud again to be able to introduce our annual report for 2016 / 2017. The first part of the year brought further clarity of the implications of Sport England strategy, "Towards an Active Nation", and subsequent County Sports Partnership (CSP) Appraisal. It was great to see the commitment made in both documents to the role of CSPs in the structure of sport and physical activity in England as we move from a national to local driven system.

This role matches our own strategy we had previously produced which gave us added impetus to make the changes we needed to make. Those changes included putting "District Activity Partnerships" at the heart of our work where local organisations come together to plan and deliver opportunities across their area.

In order to support those Partnerships and deliver our own strategy we needed to re-organise ourselves, which saw a merger of the two county teams into a single organisation. This has meant complete change, including:

- ending the use of "West Yorkshire Sport" and "South Yorkshire Sport"
- the closure of the Sheffield office
- ending the county management groups
- slotting existing team members into new roles, and
- adopting a more flexible approach to how we work.

We are now in a position where our Managers and Officers can support our partners at a local level in a much better way. I thank the great team we have for their "can do" approach to all the changes we have made.

The first Active Lives survey results highlighted our collective challenge; 25% of our adult population are currently inactive and as a result are probably causing long term damage to their health and well-being. Our districts are grasping that challenge with physical activity increasing its profile and importance in many cross-cutting strategic plans so that it can be a part of everyone's day to day life. Most of our Districts have submitted bids to Sport England to become "Local Delivery Pilots" which consist of plans that involve the whole system of delivering physical activity.

We continue to retain our "Green" status from Sport England on all the areas we are measured on which is a really good achievement for our team. Around 28,000 people have attended our programmes and events this year, many of which are those who find it difficult to take part. These have been supported by over 1,300 coaches, volunteers and professionals who have attended training and networking opportunities. The rest of the report will give more detail on these activities.

Our work in Burngreave (Sheffield) is of particular note. The project, funded by Comic Relief and others, aims to support people in the local community to increase opportunities to be active in an area which has, in the past, had numerous challenges. Over 90 volunteers have attended training to get people to move more in the area.

Most of our £3m of income comes from Sport England as we continue to be part of their extended family. However, we need to raise funding from elsewhere and for the first time this year we attracted over £600k from other sources to carry out our charitable objectives. This reliance on Sport England funding will remain for the foreseeable future.

On a day to day basis we work with a huge number of inspiring people in South Yorkshire and West Yorkshire who have the common goal of encouraging more people to be active for reasons of health, skills, improving communities and the economy. These are in the education sector, charities, local authorities, sports clubs, governing bodies of sport, NHS and many other organisations. On behalf of Yorkshire Sport Foundation I give huge thanks for working with us over the last year and look forward to continuing to do so in the future.

Nigel Harrison
Chief Executive

YORKSHIRE SPORT FOUNDATION

TRUSTEES' REPORT (CONTINUED)(INCLUDING DIRECTORS' REPORT) FOR THE YEAR ENDED 31 MARCH 2017

The Trustees present their report and accounts for the year ended 31 March 2017.

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

Objectives and activities

The 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.

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.

The Charity's policy is to consult and discuss with employees, through the staff welfare group and at meetings, matters likely to affect employees' interests.

Information of matters of concern to employees is given through information bulletins and reports which seek to achieve a common awareness on the part of all employees of the financial and economic factors affecting the charity's performance.

YORKSHIRE SPORT FOUNDATION

TRUSTEES' REPORT (CONTINUED)(INCLUDING DIRECTORS' REPORT) FOR THE YEAR ENDED 31 MARCH 2017

Achievements and performance

Our current strategy sets out our purpose as a charity:

"To connect, influence and provide support and physical activity to make it an everyday part of people's lives" which provides the framework for our work:

Connect

At the forefront of our connected sport and physical activity work are the partnership groups in place at a District wide level (**District Activity Partnerships – DAPs**) which bring together the major organisations such as the local authority, health sector, Universities and Colleges, schools, voluntary sector, professional sports clubs and others, to plan, influence and create the environment for better joint delivery. Our role has been to support local authorities in facilitating the groups and to take a lead where appropriate.

We have supported the development of **Active Bradford** over the year. There is now a regular attendance of influential partners, led by Wayne Jacobs. Working alongside Wayne, we have led the consultation process and development of the Active Bradford strategy and are working with partners to agree the future constitution and structure of the group. The Active Schools groups has been launched as the first official Active Bradford subgroup and is the delivery mechanism for achieving some of the outcomes identified in the strategy. We have also supported the organisation of Active Bradford events such as the Bradford Sports Awards and the Bradford PE Conference.

We have supported the revival of **Doncaster Active Partnership**, working with the Chair, Rupert Suckling (Director of Public Health at DMBC) and other board members. The allocation of Development Manager time over a 12-month period has provided capacity for the partnership to develop. We contributed to the planning and submission of the expression of interest to Sport England to become a Local Delivery Pilot. We have led a strategy workshop with partners from within and outside the sector and has started to produce the Physical Activity and Sport Strategy for Doncaster; due for completion in late 2017.

Our support of **Sport Leeds** has provided additional resource to keep it's momentum going. We supported the creating of a Sport Leeds sub group focusing on communications and have a member of our Communication team sitting on the steering group. The group has improved promotion and profile of sport and physical activity across the city tremendously over the past few years.

We have supported the development of **Everybody Active Kirklees** over the year. The group has added a number of members and are even more representative of Kirklees. The Yorkshire Sport Foundation Chief Executive Officer has been the interim Chair of the group for the past year and will continue to do so until a permanent Chair is appointed.

The Active Schools sub group is supported by our education Development Manager and will continue to be so. We have supported the Kirklees Sports Awards and the club development evenings. We have also provided additional support to Inclusivity and disability work in the district as a direct priority of Everybody Active.

One of our main roles of connectivity remains supporting **National Governing Bodies of Sport (NGB)**. We have been rated 'Green' for NGB and Core Market delivery by Sport England. We linked NGBs into local planning groups, such as the sport-specific networks that we coordinate. 'Cycle West Yorkshire' and 'Row Leeds' are examples of these. We provided support to NGBs when they have requested it. We brokered relationships, supported planning and provided mentoring for England Netball to deliver of the NDCC programme in South Yorkshire. We also worked in partnership to develop our programmes. Rounders England and Basketball England have engaged with planning and delivery in our Active Burngreave project.

This year has seen a continued focus on supporting clubs to recruit and retain volunteers. The **'#MyClubProject'** was successful in supporting clubs that came to us for support. Forty-six clubs were involved, with 188 volunteers recruited. 127 were in non-coaching roles with over half volunteering at a club for the first time.

YORKSHIRE SPORT FOUNDATION

TRUSTEES' REPORT (CONTINUED)(INCLUDING DIRECTORS' REPORT) FOR THE YEAR ENDED 31 MARCH 2017

Strong relationships have been established with local **volunteer** centres which have supported people to volunteer in sport in their local area. Volunteers have been matched in 964 roles including coaching, team managers and administration roles to help with the smooth running of clubs. We've supported 75 young people through leadership academies including access to training and major event volunteer opportunities. Our **Better with Friends** project won a national Impact Award. The project provided opportunities for disabled people to become more physically active by matching them with a volunteer befriender who attended a sports club or physical activity session with them. The benefits of the project are wide-reaching with the impact it has on participant's social and mental well-being by introducing them to groups and providing them with a supportive role model. The project has been effective at recruiting 'inactive' disabled people with 52% of clients reporting on their application form that they did not take part in 30 minutes of sport or physical activity on any day of the week.

Our **Advantage: YOU** programme continued to support both University students and local partners. The initiative was expanded into West Yorkshire for the first time, with five Development Assistants recruited and trained from Leeds Beckett University to support our projects. This was in addition to seven Development Assistants in South Yorkshire who worked both within our organisation, and with partners. They worked on a variety of projects such as Race 4 Life, Special Olympics South Yorkshire, School Games and 1k-A-Day. All Development Assistants received full training including an induction to the organisation, needs led opportunities and personal development. Organisations involved in the programme have benefitted from increased capacity, which has resulted in new partnerships being created and a range of KPI's being achieved. Of the twelve Development Assistants to have been on the programme in previous years, seven have gone on to earn employment in the sports development sector.

In 2016-17 we delivered four partnership days across the two counties where we invited local partners to listen to national updates and attend themed workshops. Themes included disability sport, research and insight, and women and girls. Two hundred and fifty partners attended the four events in Bradford, Halifax, Sheffield and Rotherham.

The first year of the marketing plan for 2016-2019 set out how we would rebrand the organisation. We merged social media channels in November and claimed the dormant @YorkshireSport handle. By the end of the year our following had grown to 8,276. A new website was built, powered by the Sportsuite database. It replaced the yorkshiresport.org charity site in January, also replacing the CSP sites. Website hits for the year were 626,371, a 5% increase. Monthly users rose 29% to 14,000. Branding for the new office was designed in-house and completed in March. Thirst Communications in York took over our PR from HR Media who remain a vital contact for our work in and around Sheffield.

Influence

We continue to support Primary Schools to make best use of the **Primary School Support Premium**. By providing support and guidance we can ensure that all schools are maximising the investment or accessing services to help improve the quality and quantity of physical education and school sport. An additional eight schools have been awarded Centre of Excellence status. The schools across both counties have opened their doors and delivered training and developed resources to help other schools replicate this high standard. This sharing of practice has resulted in an increase in highly trained teachers, improved pupil experiences of PE and sport and whole school improvement where one-to-one support has been provided.

A new workforce of PE consultants, trained by Yorkshire Sport Foundation, have been supporting schools to improve PE, sport and physical activity across West Yorkshire. These consultants are graduates of the Level 6 Certificate in Primary PE Specialism course which was awarded the Association of Physical Education Level 5/6 Course of the year. PE conferences in Wakefield and Bradford saw national leaders in the fields of education and sport share important messages to school staff about how to improve physical activity levels at their schools. A new Active Schools strategic PE group has been established in Bradford and those in the other districts have been supported to grow and achieve their targets. **1K-A-Day** continues to grow with over 30 schools using the programme to increase the daily physical activity levels of their pupils.

YORKSHIRE SPORT FOUNDATION

TRUSTEES' REPORT (CONTINUED)(INCLUDING DIRECTORS' REPORT) FOR THE YEAR ENDED 31 MARCH 2017

As part of our role as a County Sport Partnership we have a remit around **Safeguarding** in the area. This year we continue to achieve a 'Green' status with Sport England. We have reviewed and redeveloped our Children and Young People's Safeguarding policy which was approved by the Board of Trustees in October 2016. We have strengthened the company approach by appointing a dedicated Board safeguarding champion who has been involved in the policy review process and is a strong advocate for safeguarding. In the latter part of the year we have developed stronger links with the Local Safeguarding Children's Boards across the region. We are developing a "ten-point plan" to outline our priorities with LSCBs. More recently, the LSCB Managers have attended our Safe in Sport Forums at which the local county FA were sharing their processes and procedures in the wake of the historical disclosures of abuse in sport.

Our **Research and Insight** operation has evolved over the last year. We have introduced an outcomes framework for measuring impact across the five outcome areas in the DCMS strategy. We have also worked with Substance to build the online 'Views' platform for consistent monitoring of impact across all our activities. This provides a consistent approach to measuring activities, outcomes and wider societal impacts across the organisation. Stakeholder feedback has been central to this approach, drawing on views of participants, clubs, community organisations and volunteers. The framework demonstrates a commitment to being insight-led. This will move us to a position where we can tell the 'whole story' of our impact: not just the numbers who come through our programmes and activities. In 2016 we launched the 'Views' platform. This allows us to track the people and projects we work with and tell the story of our impact, supported by multi-media case study tools. Impact measurement has also been strengthened by introducing baseline and exit surveys for participants across all our activities so that we can better measure impact on their physical, mental and social wellbeing. We were also able to produce social return on investment data through Views for the Sport for Change programme. This demonstrated a high return for money invested by the Police Crime Commissioner into these projects: a rate of £6 for every £1 invested. We aim to take this innovative approach further, allowing more of our local delivery partners to use Views to track their activities. In early 2017, we partnered with 4Global on a project which positions Yorkshire Sport Foundation as the local intelligence coordinator for real-time tracking of activity data across West Yorkshire and South Yorkshire.

In the latter part of the year we have been working with **Sheffield Combined Authority** to explore the impact that sport and physical activity can have on the economy through improving individuals' skills to be able to enter into employment. A report is due to be finished in the early part of next year.

Provide

As a connecting agency it is important that our providing role is focussed on gaps within the system. One such area is the management of county wide development programmes where we typically bid for and receive funding, provide the leadership and administration, and commission local partners to deliver activity.

The longest running of these programmes is **Sportivate**. This is a national Olympic Legacy programme funded by Sport England that has just completed its sixth year. It aims to inspire and motivate currently inactive young people to take part in sport or physical activity on a regular basis by attending 6-8 weeks of taster sessions. The Sportivate programme has funded over 400 different projects across South Yorkshire and West Yorkshire. Approximately 350 community groups/ organisations have inspired and motivated inactive young people to enjoy sport or physical activity on a regular basis. We have prioritised funding on focus communities, working with young people aged 11- 25 years who do not have access to sport or physical activity opportunities. 9049 young people took part in Sportivate sessions, 70% of which were female.

Satellite clubs are extensions of community sports clubs, often based on primary or secondary school site. We have supported 187 community sports clubs this year, funding 124 new satellite clubs attracting over 3,100 participants. We have worked to sustain 167 existing satellite clubs attracting over 2,480 new participants. All of our new satellite clubs had a focus on either female, disability or BME participation and delivered in deprived areas.

YORKSHIRE SPORT FOUNDATION

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

FOR THE YEAR ENDED 31 MARCH 2017

The project continues to show significant impact and once again one of the projects we funded was recognised at the national Satellite Club awards. When Rahmo arrived in England from Somalia, the teenager was stepping into an unfamiliar country unable to speak any English. Through weekly Zumba and Boxercise sessions, her confidence has flourished and her grasp of English has improved considerably. The club, run in partnership with Rotherham College and Places for People Leisure, has helped her form close bonds with other girls. The profound impact of sport on Rahmo's life has seen her win the silver prize at Sport England's National Satellite Club Participant Awards.

Another programme targeting young people is **School Games**. Once again these four Olympic style festivals have expanded in variety of events and number of participants. This year has again seen 18 standalone events. In total, almost 8,000 participants competed at the Level 3 games in 22 different sports. The West Yorkshire cross country competition has grown to the point of needing to be relocated to a bigger, better facility at Temple Newsam in Leeds. We welcomed over 1,000 runners in six races and hordes of spectators.

We have worked with partners to use sport for social good, with two projects proving particularly successful. **Sport for Change** was created in partnership with the South Yorkshire Police & Crime Commissioner with support from the South Yorkshire Fire & Rescue Service to bring about a reduction in anti-social behaviour during the school summer holidays in target communities within the top 10% deprived wards of the county. The co-funded project enabled us to test an approach to working with non-sporting organisations to use sport as a driver for social change. The evaluation of the project showed a 14% risk reduction in Crime and anti-social behaviour, and an 18% risk reduction in Substance Misuse. One in four young people involved were currently involved in nuisance behaviour and the project generated a social return on investment of £400,000.

Additionally, our **Community Games** project used the inspiration of the Olympic and Paralympic Games. The £20,000 grant and £12,920 match funding aimed to bring communities together with festivals of sporting and cultural activities. Funding was available to help develop new community events or to enhance existing events that help bring communities together. This included one-off events and additional family focused weekly sports sessions to bring the local community together on a regular basis. 3842 people attended the events, while almost 250 volunteers made them happen with 1754 hours of volunteering completed. Over half of those who attended the events attended with family members. Three quarters of events and activation projects took place in the most deprived communities in the county (top 10% IMD). 27% of people who attended the events having a stronger sense of belonging to their community, whilst there were also increase in perceptions of community cohesion.

Creating Connections aims to change lives by supporting disabled people to get involved in community sport and physical activity. We worked with 257 disabled people in 2016/17. 48% of participants increased their activity levels by a minimum of 30 minutes per week at the six-month follow up. A number of previous service users are now advocates of the service and act as peer ambassadors for new participants.

Our support of talented athletes has grown in 2016/17. **STARS (Supporting Top Athletes Recognition Scheme)** is a project aimed at helping talented amateur athletes who live, study, work or train in West Yorkshire. STARS athletes get free use of local authority facilities, bespoke services and a range of discounts. Athletes must be in the top 20 of their governing body ranking or be part of their national training program. Moving the application process online has contributed to 21 new athletes on the scheme. In total, we support 113 Athletes with 104 said STARS.

The **Active Burngreave** project, in partnership with Sport England and Comic Relief, has made significant strides in the last year. Six community engagement events were held, one of which saw over 200 people in a 'taster' sports and community event. Forty volunteers were recruited and 25 received 'Active Communities Training'. Twelve projects have been commissioned to date which will engage over 900 different community members in activity. The project has been designed and developed using an Asset Based Community Development Approach. This approach has ensured that the local community are consulted and involved with designing solutions to community issues. The project will continue to build on community assets and further support local groups and organisations. This will ensure the community can make changes themselves. We will be looking to replicate this approach in other areas of South Yorkshire and West Yorkshire.

YORKSHIRE SPORT FOUNDATION

TRUSTEES' REPORT (CONTINUED)(INCLUDING DIRECTORS' REPORT) FOR THE YEAR ENDED 31 MARCH 2017

The **Better in Kirklees (BiK)** social prescribing service is jointly commissioned by Kirklees Council Community Partnerships, NHS North Kirklees CCG and NHS Greater Huddersfield CCG. It is delivered by Touchstone , in partnership with us. BiK has enabled 647 people with health and social care needs to become more active in community settings. 783 people were referred to the service from a wide variety of social, health and voluntary sector professionals. Additionally, 40 peer champions were recruited to formally support others.

In **coaching**, 686 people have attended our CPD courses. We have established 'Accelerate your Coaching', a programme developing coaches working with talented (or potentially talented) athletes. They have attended a variety of workshops and have access to an online platform allowing informal discussions to take place. We have secured £40,000 from Tesco National Charity Partnership to grow **Mums' Team** with focus on Wakefield and Calderdale and will be launched in May 2017. We recruited 13 mentors from across our nine districts. 87 Volunteers attended Active Communities Training with their mentor and 19 of those applied for funding to set up new physical activity sessions. We expect more of those to apply as the project continues in partnership with Tesco NCP. A number of previous Mums' Team Volunteers are now looking to become mentors for the programme.

Organisational Change

Over the year we undertook a major organisational review to meet the needs of our own and national strategies. This has resulted in us fully merging into the single organisation from the previous West Yorkshire and South Yorkshire teams, operating out of a single office in Morley. As a result we will be able to support our local partners much better through locally based Managers and Officers.

Financial review

The income for the year amounted to £3,066,734 (2016 - £3,006,541) with expenditure amounting to £2,958,411 (2016 -£3,123,667) resulting in a net income of £108,323 (2016 - expenses £117,126).

YORKSHIRE SPORT FOUNDATION

TRUSTEES' REPORT (CONTINUED)(INCLUDING DIRECTORS' REPORT) FOR THE YEAR ENDED 31 MARCH 2017

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.	£296,000	
		Made up of;	
		Contingency Fund	Unrestricted Reserves
		£296,000	£0
Optimal – 6 months operating costs plus redundancy payments	The optimal point is 6 months of operating expenses. Between 3 and 6 months we need to be cautious.	£465,000	
		Made up of;	
		Contingency Fund	Unrestricted Reserves
		£296,000	£169,000
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.	£603,000	
		Made up of;	
		Contingency Fund	Unrestricted Reserves
		£296,000	£307,000

The final level of year end unrestricted reserves for 2016/2017 was £246,650 which is deemed as optimal i.e. between 6 and 9 months. There are further designated funds held of £446,000 (2016 £546,730) therefore total unrestricted funds amount to £692,650 (2016 £792,147). This year reserves reduced by £99,497, this brings us nearer the Optimal level however it still leaves excess for further years if funding is reduced.

Principle Funding Sources – Sport England is the key funder for Yorkshire Sport Foundation. This year an amount of £800,160 was received for core funding for the County Sport Partnership with a number of the projects highlighted earlier in the report also benefiting from Sport England funding. The five West Yorkshire local authorities also provide core funding of £60,000 per year.

Grant Making Policies – Due to the nature of the company 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.

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

YORKSHIRE SPORT FOUNDATION

TRUSTEES' REPORT (CONTINUED)(INCLUDING DIRECTORS' REPORT) FOR THE YEAR ENDED 31 MARCH 2017

Structure, governance and management

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

The Trustees, who are also the directors for the purpose of company law, and who served during the year were:

D Gent

P Reid

J Rogers

L Tully

A Watson

P Barker

(Resigned 26 July 2016)

S Coyle

(Resigned 27 May 2016)

M Lewis

(Resigned 24 January 2017)

M Mcrae

(Appointed 24 January 2017)

B Richards

(Appointed 4 October 2016)

S Ross

(Resigned 4 April 2016)

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.

The Board can have a maximum of twelve trustees at any one time.

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

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

Yorkshire Sport Foundation is the County Sports Partnership (CSP) operating in South Yorkshire and West Yorkshire, it is one of the 44 CSP's in England who share best practice and information through the CSP network.

Auditor

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

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.

P Reid
Trustee

Dated: 4 July 2017



YORKSHIRE SPORT FOUNDATION

STATEMENT OF TRUSTEES' RESPONSIBILITIES

FOR THE YEAR ENDED 31 MARCH 2017

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 accounts in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company Law requires the Trustees to prepare accounts 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 accounts, 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 accounts 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 accounts 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 MEMBERS OF YORKSHIRE SPORT FOUNDATION

We have audited the accounts of Yorkshire Sport Foundation for the year ended 31 March 2017 which comprise the Statement of Financial Activities, the Balance Sheet, the Statement of Cash Flows and the related notes. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice), including Financial Reporting Standard 102.

This report is made solely to the charity's trustees, as a body, in accordance with section 144 of the Charities Act 2011 and regulations made under section 154 of that Act. 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 auditors' report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charity and its trustees as a body, for our audit work, for this report, or for the opinions we have formed.

Respective responsibilities of Trustees and auditor

As explained more fully in the statement of Trustees' responsibilities, the Trustees, who are also the directors of Yorkshire Sport Foundation for the purposes of company law, are responsible for the preparation of the accounts and for being satisfied that they give a true and fair view.

The Trustees have elected for the accounts to be audited in accordance with the Charities Act 2011 rather than the Companies Act 2006. Accordingly we have been appointed as auditors under section 144 of the Charities Act 2011 and report in accordance with regulations made under section 154 of that Act. Our responsibility is to audit and express an opinion on the accounts in accordance with applicable law and International Standards on Auditing (UK and Ireland). Those standards require us to comply with the Auditing Practices Board's Ethical Standards for Auditors.

Scope of the audit of the accounts

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

Opinion on accounts.

In our opinion the accounts:

- give a true and fair view of the state of the charitable company's affairs as at 31 March 2017 and of its incoming resources and application of resources, including its income and expenditure, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Companies Act 2006.

YORKSHIRE SPORT FOUNDATION

INDEPENDENT AUDITOR'S REPORT (CONTINUED)

TO THE MEMBERS OF YORKSHIRE SPORT FOUNDATION

Matters on which we are required to report by exception

We have nothing to report in respect of the following matters where the Charities Act 2011 requires us to report to you if, in our opinion:

- the accounts are not in agreement with the accounting records and returns; or
- adequate accounting records have not been kept, or returns adequate for our audit have not been received from branches not visited by us; or
- the accounts are not in agreement with the accounting records and returns; or
- we have not received all the information and explanations we require for our audit.

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

4 July 2017

Chartered Accountants
Statutory Auditor

Carlton House
Grammar School Street
Bradford
BD1 4NS

Naylor Wintersgill Limited is eligible to act as an auditor in terms of section 1212 of the Companies Act 2006

YORKSHIRE SPORT FOUNDATION

STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 MARCH 2017

	Notes	Unrestricted funds £	Restricted funds £	Total 2017 £	Total 2016 £
<u>Income from:</u>					
Donations and legacies	3	60,125	2,853,505	2,913,630	2,764,332
Charitable activities	4	101,669	43,256	144,925	232,834
Investments	5	8,179	-	8,179	9,375
Total income		169,973	2,896,761	3,066,734	3,006,541
<u>Expenditure on:</u>					
Charitable activities	6	46,087	2,912,324	2,958,411	3,123,667
Net (expenditure)/income before transfers		123,886	(15,563)	108,323	(117,126)
Gross transfers between funds		(223,383)	223,383	-	-
Net (expenditure)/income for the year/ Net movement in funds		(99,497)	207,820	108,323	(117,126)
Fund balances brought forward		792,147	473,349	1,265,496	1,382,622
Fund balances carried forward		692,650	681,169	1,373,819	1,265,496

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 2017

	Notes	2017 £	£	2016 £	£
Current assets					
Debtors	13	169,802		70,237	
Cash at bank and in hand		1,613,101		1,778,081	
		<u>1,782,903</u>		<u>1,848,318</u>	
Creditors: amounts falling due within one year	14	(409,084)		(582,822)	
Net current assets			<u>1,373,819</u>		<u>1,265,496</u>
Income funds					
Restricted funds	17		681,169		473,349
<u>Unrestricted funds</u>					
Designated funds	18	446,000		546,730	
General unrestricted funds		<u>246,650</u>		<u>245,417</u>	
			<u>692,650</u>		<u>792,147</u>
			<u>1,373,819</u>		<u>1,265,496</u>

The company is entitled to the exemption from the audit requirement contained in section 477 of the Companies Act 2006, for the year ended 31 March 2017, although an audit has been carried out under section 144 of the Charities Act 2011. No member of the company has deposited a notice, pursuant to section 476, requiring an audit of these accounts under the requirements of the Companies Act 2006.

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

The accounts were approved by the Trustees on 4 July 2017

P Reid
Trustee



J Rogers
Trustee



Company Registration No. 07633990

YORKSHIRE SPORT FOUNDATION

STATEMENT OF CASH FLOWS

FOR THE YEAR ENDED 31 MARCH 2017

	Notes	2017 £	£	2016 £	£
Cash flows from operating activities					
Cash (absorbed by)/generated from operations	22		(173,159)		134,756
Investing activities					
Interest received		8,179		9,375	
Net cash generated from investing activities			8,179		9,375
Net cash used in financing activities			-		-
Net (decrease)/increase in cash and cash equivalents			(164,980)		144,131
Cash and cash equivalents at beginning of year			1,778,081		1,633,950
Cash and cash equivalents at end of year			1,613,101		1,778,081

YORKSHIRE SPORT FOUNDATION

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2017

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

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

These accounts for the year ended 31 March 2017 are the first accounts of Yorkshire Sport Foundation prepared in accordance with FRS 102, The Financial Reporting Standard applicable in the UK and Republic of Ireland. The date of transition to FRS 102 was 1 April 2015. The reported financial position and financial performance for the previous period are not affected by the transition to FRS 102.

1.2 Going concern

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

1.3 Charitable funds

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

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

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

1.4 Incoming resources

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

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

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

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

YORKSHIRE SPORT FOUNDATION

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2017

1 Accounting policies

(Continued)

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

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

1.5 Resources expended

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

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

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

1.6 Cash and cash equivalents

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

1.7 Financial instruments

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

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

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

Basic financial assets

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

YORKSHIRE SPORT FOUNDATION

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2017

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 Charity's contractual obligations expire or are discharged or cancelled.

1.8 Employee benefits

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

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

1.9 Retirement benefits

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

2 Critical accounting estimates and judgements

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

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

YORKSHIRE SPORT FOUNDATION

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2017

3 Donations and legacies

	Unrestricted funds	Restricted funds	Total 2017	Total 2016
	£	£	£	£
Donations and gifts	125	-	125	6,400
Listed below	60,000	2,853,505	2,913,505	2,757,932
	60,125	2,853,505	2,913,630	2,764,332
For the year ended 31 March 2016	60,000	2,704,332		2,764,332
Grants receivable for core activities				
Sport England	-	2,388,117	2,388,117	2,483,286
Kirklees Council	12,000	47,897	59,897	57,785
Wakefield Council	12,000	-	12,000	12,000
Calderdale Council	12,000	-	12,000	12,000
Leeds Council	12,000	84,744	96,744	52,111
Bradford Council	12,000	6,826	18,826	12,000
Sheffield Council	-	56,000	56,000	70,000
Sheffield Hallam University	-	-	-	45,000
South Yorkshire Police	-	32,500	32,500	13,750
Locala	-	3,000	3,000	-
Rounders England	-	4,840	4,840	-
Tennis Foundation	-	7,997	7,997	-
Touchstone	-	13,143	13,143	-
England Athletics	-	4,000	4,000	-
Lawn Tennis Association	-	3,350	3,350	-
British Heart Foundation	-	20,000	20,000	-
Special Olympics	-	7,500	7,500	-
Leeds Beckett University	-	2,000	2,000	-
EFDS	-	700	700	-
Comic Relief	-	150,000	150,000	-
Hockey England	-	1,666	1,666	-
Change Project	-	3,850	3,850	-
Doncaster Council	-	10,000	10,000	-
Create	-	1,250	1,250	-
Sheffield Mencap and Gateway	-	1,250	1,250	-
Rotherham College	-	1,250	1,250	-
Doncaster college	-	1,250	1,250	-
Other	-	375	375	-
	60,000	2,853,505	2,913,505	2,757,932

YORKSHIRE SPORT FOUNDATION

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2017

4 Charitable activities

	2017 £	2016 £
Consultancy, Coaching and Courses	101,669	181,445
Secondment	22,523	36,889
Sponsorship	20,733	14,500
	<u>144,925</u>	<u>232,834</u>
Analysis by fund		
Unrestricted funds	101,669	
Restricted funds	43,256	
	<u>144,925</u>	
For the year ended 31 March 2016		
Unrestricted funds		123,273
Restricted funds		109,561
		<u>232,834</u>

5 Investments

	2017 £	2016 £
Interest receivable	<u>8,179</u>	<u>9,375</u>

YORKSHIRE SPORT FOUNDATION

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2017

6 Charitable activities

	Sports Activities and Facilities £	2017 £	2016 £
Staff costs	1,273,542	1,273,542	1,232,671
Sports and activities	1,524,786	1,524,786	1,767,466
Room hire and refreshments	-	-	1,386
Staff training	12,237	12,237	7,634
	<u>2,810,565</u>	<u>2,810,565</u>	<u>3,009,157</u>
Share of support costs (see note 7)	142,746	142,746	108,510
Share of governance costs (see note 7)	5,100	5,100	6,000
	<u>2,958,411</u>	<u>2,958,411</u>	<u>3,123,667</u>
Analysis by fund			
Unrestricted funds	46,087	46,087	
Restricted funds	2,912,324	2,912,324	
	<u>2,958,411</u>	<u>2,958,411</u>	
For the year ended 31 March 2016			
Unrestricted funds	103,365		103,365
Restricted funds	3,020,302		3,020,302
	<u>3,123,667</u>		<u>3,123,667</u>

YORKSHIRE SPORT FOUNDATION

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2017

7 Support costs

	Support costs £	Governance costs £	2017 £	2016 £	Basis of allocation
					All support costs are allocated to the only charitable activity, being sports activities and facilities
Rent	51,563	-	51,563	41,220	
Insurance	5,523	-	5,523	5,547	
Computer and telephone	35,691	-	35,691	26,769	
Print, postage and stationery	9,508	-	9,508	2,398	
Sundry	-	-	-	218	
Travel	20,776	-	20,776	6,079	
Irrecoverable VAT	15,662	-	15,662	19,621	
Legal and professional	315	-	315	3,774	
Bank charges	3,708	-	3,708	2,884	
Audit fees	-	5,100	5,100	5,040	Governance
Accountancy	-	-	-	960	Governance
	<u>142,746</u>	<u>5,100</u>	<u>147,846</u>	<u>114,510</u>	
Analysed between					
Charitable activities	<u>142,746</u>	<u>5,100</u>	<u>147,846</u>	<u>114,510</u>	

Governance costs includes payments to the auditors of £5,100 (2016- £5,040) for audit fees.

During the year the way in which costs are recorded has been changed to better represent the activities of the charity. As a result of this the current year analysis is not directly comparable to the prior year.

8 Trustees

Linda Tulley, a Trustee, received travel expense reimbursements of £86 (2016 £nil). No other 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 2017

9 Employees

Number of employees

The average monthly number employees during the year was:

	2017 Number	2016 Number
	42	38

Employment costs

	2017 £	2016 £
Wages and salaries	1,081,065	1,057,385
Social security costs	99,404	92,098
Other pension costs	93,073	83,188
	<u>1,273,542</u>	<u>1,232,671</u>

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

	2017 Number	2016 Number
60,000 - 70,000	1	1

During the year, defined contribution pension contributions totalling £9,815 (2016: £9,815) were made on behalf of these staff.

10 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 £93,073 (2016 £83,188).

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

11 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.

12 Financial instruments

	2017 £	2016 £
Carrying amount of financial assets		
Debt instruments measured at amortised cost	98,802	65,780
	<u>98,802</u>	<u>65,780</u>
Carrying amount of financial liabilities		
Measured at amortised cost	323,465	484,988
	<u>323,465</u>	<u>484,988</u>

YORKSHIRE SPORT FOUNDATION

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2017

13 Debtors

	2017 £	2016 £
Amounts falling due within one year:		
Trade debtors	98,802	65,780
Prepayments and accrued income	71,000	4,457
	<u>169,802</u>	<u>70,237</u>

14 Creditors: amounts falling due within one year

	Notes	2017 £	2016 £
Other taxation and social security		35,619	26,771
Deferred income	15	50,000	71,063
Trade creditors		174,461	371,534
Accruals and deferred income		149,004	113,454
		<u>409,084</u>	<u>582,822</u>

15 Deferred income

	2017 £	2016 £
Other deferred income	<u>50,000</u>	<u>71,063</u>

Deferred income is included in the financial statements as follows:

	2017 £	2016 £
As at 1 April 2015	71,063	103,302
amount released to income	(71,063)	(103,302)
Deferred income received in year	<u>50,000</u>	<u>71,063</u>
As At 31 March 2016	<u>50,000</u>	<u>71,063</u>

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

16 Members Liability

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

YORKSHIRE SPORT FOUNDATION

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2017

17 Restricted funds

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

	Balance at 1 April 2016 £	Movement in funds			Balance at 31 March 2017 £
		Income	Expenditure	Transfers	
	£	£	£	£	£
Core	22,926	888,051	(835,034)	(9,432)	66,511
Project Specific Salaries	-	172,842	(129,504)	8,456	51,794
Creating Connections	35,230	-	(68,947)	43,877	10,160
School Games	46,734	210,600	(142,338)	(46,243)	68,753
Sport Leeds	3,833	-	(850)	2,084	5,067
Club Link	11,419	130,000	(132,703)	-	8,716
Satellite Clubs	90,136	255,300	(394,233)	114,768	65,971
Primary School Support	80,156	143,970	(140,423)	4,078	87,781
Club Matters	12,704	-	(12,130)	(574)	-
Active Bradford	20,544	18,266	(43,822)	13,628	8,616
Volunteering	36,909	2,735	(5,476)	3,842	38,010
Sportivate	1,174	770,260	(727,097)	-	44,337
Sport FX	10,000	-	-	(10,000)	-
Courses	-	700	(15,150)	14,450	-
Coaching Development	-	80,000	(80,082)	82	-
Diversionary Sport	-	22,500	(44,253)	21,753	-
Athletics funding	81,700	56,000	(19,922)	(4,035)	113,743
NGB Project	19,884	19,137	(32,581)	2,496	8,936
Mums Team	-	20,000	(21,735)	25,940	24,205
Active Burngreave	-	98,000	(33,606)	3,370	67,764
Advantage You	-	5,000	(2,431)	(2,569)	-
Coaching Project	-	400	(27,007)	37,412	10,805
Project Development	-	3,000	(3,000)	-	-
	<u>473,349</u>	<u>2,896,761</u>	<u>(2,912,324)</u>	<u>223,383</u>	<u>681,169</u>

YORKSHIRE SPORT FOUNDATION

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2017

17 Restricted funds

(Continued)

Restricted funds - prior year

	Balance at 1 April 2015 £	Movement in funds		Transfers £	Balance at 31 March 2016 £
		Income £	Expenditure £		
Core	25,228	732,515	(786,497)	51,680	22,926
WY Sportivate	56,057	445,082	(498,504)	(2,635)	-
Consultancy	-	36,000	(36,000)	-	-
WY Creating Connections	44,909	45,785	(88,318)	32,854	35,230
WY Primary School Support	59,909	-	(32,922)	(26,987)	-
WY School Games	14,607	91,000	(56,857)	(48,750)	-
School Games	-	9,060	(65,004)	102,678	46,734
WY Sport Leeds	1,477	3,594	(1,238)	-	3,833
WY Club Link Makers	17,395	70,000	(79,025)	-	8,370
WY Satellite Clubs	187,490	162,265	(283,833)	1,530	67,452
Primary School Support	-	135,437	(94,317)	39,036	80,156
Coaching staff costs	-	80,000	(80,397)	397	-
Club Matters	-	20,000	(7,296)	-	12,704
WY Active Bradford	-	9,000	-	11,544	20,544
Mums Team	-	41,435	(49,960)	8,525	-
Salaries	-	89,768	(95,790)	6,022	-
WY Volunteering	10,135	8,000	(9,152)	898	9,881
SY Sportivate	-	297,132	(283,973)	(11,985)	1,174
Sport FX	-	15,000	(5,000)	-	10,000
SY Primary School Support	20,463	-	(8,988)	(11,475)	-
SY School Games	4,064	45,000	(26,875)	(22,189)	-
Sport Relief	-	170,000	(170,060)	60	-
SY Club Link	14,181	60,000	(71,132)	-	3,049
SY Satellite Clubs	45,284	105,500	(128,100)	-	22,684
SY Athletics funding	-	115,000	(33,300)	-	81,700
SY NGB Project	2,472	12,920	(11,236)	15,728	19,884
SY Volunteering	29,156	14,400	(16,528)	-	27,028
	<u>532,827</u>	<u>2,813,893</u>	<u>3,020,302</u>	<u>146,931</u>	<u>473,349</u>

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

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

YORKSHIRE SPORT FOUNDATION

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2017

18 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 2016 £	Movement in funds		Transfers £	Balance at 31 March 2017 £
		Income £	Expenditure £		
Contingency	276,000	-	-	20,000	296,000
Project Development	50,000	5,731	(46,083)	140,352	150,000
Charity Projects	170,000	-	-	(170,000)	-
Salaries project	7,780	-	-	(7,780)	-
NGB Project	24,149	-	-	(24,149)	-
Coaching Project	18,801	-	-	(18,801)	-
	<u>546,730</u>	<u>5,731</u>	<u>(46,083)</u>	<u>(60,378)</u>	<u>446,000</u>

	Balance at 1 April 2015 £	Movement in funds		Transfers £	Balance at 31 March 2016 £
		Income £	Expenditure £		
Contingency	309,600	-	-	(33,600)	276,000
Project Development	-	-	-	50,000	50,000
Charity Projects	-	-	-	170,000	170,000
WY Physical Activity	31,062	-	(756)	(30,306)	-
WY Coaching Courses and CPD	2,876	10,894	(11,932)	(1,838)	-
Salaries Project	-	89,767	(95,790)	13,803	7,780
WY Sporting Promise Project	1,234	3,000	-	(4,234)	-
WY Recreational Run - Activator Project	-	2,125	(6,215)	4,090	-
WY NGB Project	16,079	10,950	(2,880)	-	24,149
WY Coaching Projects	16,780	345	(3,277)	-	13,848
SY Coaching Projects	9,112	-	(4,065)	(94)	4,953
SY Coaching Courses and CPD	1,233	9,509	(6,585)	(4,157)	-
SY Pilot Projects	16,556	-	-	(16,556)	-
SY Active Workplace Project	1,890	5,736	(4,762)	(2,864)	-
	<u>406,422</u>	<u>132,326</u>	<u>(136,262)</u>	<u>144,244</u>	<u>546,730</u>

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

The Project Development Fund will provide for staff costs for 17/18 that are not provided for by grants received as well as a pot of funds that will be used throughout the year to further Yorkshire Sport Foundation's objectives.

YORKSHIRE SPORT FOUNDATION

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2017

19 Analysis of net assets between funds

	General funds £	Restricted funds £	Designated funds £	Total £
Fund balances at 31 March 2017 are represented by:				
Current assets/(liabilities)	246,650	681,169	446,000	1,373,819
	<u>246,650</u>	<u>681,169</u>	<u>446,000</u>	<u>1,373,819</u>

Analysis of net assets between funds - prior year

	General funds £	Restricted funds £	Designated funds £	Total £
Fund balances at 31 March 2016 are represented by:				
Current assets/(liabilities)	245,417	473,349	546,730	1,265,496
	<u>245,417</u>	<u>473,349</u>	<u>546,730</u>	<u>1,265,496</u>

20 Operating lease commitments

At the reporting end date the Charity had outstanding commitments for future minimum lease payments under non-cancellable operating leases, which fall due as follows:

	2017 £	2016 £
Within one year	-	19,211
	<u>-</u>	<u>19,211</u>

During the year the charity made payments under operating leases of £19,211 (2016 £19,211).

YORKSHIRE SPORT FOUNDATION

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2017

21 Related party transactions

Remuneration of key management personnel

The remuneration of key management personnel is as follows.

	2017 £	2016 £
Aggregate compensation	148,233	145,043

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 2016/17 Yorkshire Sport Foundation paid £10,492 (2016 £3,400) to Coachwise, a company offering expertise in sport education and membership programmes, of which David Gent is a Non Executive Director. Payments were made for the provision of coaching workshops in Yorkshire Sport Foundation and were in line with the Financial Procedure Rules. David Gent is also a director of British Weight Lifting who were paid £nil (2016 £300) for coaching. Payments were also made to The Bradford Bulls Foundation amounting to £nil (2016 £3,600), of which Philip Barker is a director. Yorkshire Cricket Board were paid £1,423 (2016 £75) for coaching bursaries and the Sportivate programme, Andrew Watson is a director of Yorkshire Cricket Board as well as being on the board of Yorkshire Sport Foundation. Payments of £300 (2016 £nil) were made to Calderdale Council for catering an event, Merran McRae is the Chief Executive of Calderdale Council. Payments of £11,340 (2016 £nil) were paid to Club Doncaster for a Sport England Netball Programme, Linda Tully is the Chair of Club Doncaster.

YORKSHIRE SPORT FOUNDATION

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2017

22	Cash generated from operations	2017 £	2016 £
	Surplus/(deficit) for the year	108,323	(117,126)
	Adjustments for:		
	Investment income recognised in statement of financial activities	(8,179)	(9,375)
	Movements in working capital:		
	(Increase)/decrease in debtors	(99,565)	37,394
	(Decrease)/increase in creditors	(152,675)	256,102
	(Decrease) in deferred income	(21,063)	(32,239)
	Cash (absorbed by)/generated from operations	(173,159)	134,756
