

# Charity Commission

**YORKSHIRE SPORT FOUNDATION**  
**ANNUAL REPORT AND FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 MARCH 2018**

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

# YORKSHIRE SPORT FOUNDATION

## LEGAL AND ADMINISTRATIVE INFORMATION

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<b>Trustees</b>	P Reid	
	J Rogers	
	L Tully	
	A Watson	
	M McRae	
	B Richards	
	G Smith	(Appointed 16 October 2017)
<b>Charity number</b>	1143654	
<b>Company number</b>	07633990	
<b>Registered and principal office</b>	West Yorkshire Joint Services Building Nepshaw Lane South Morley Leeds LS27 7JQ	
<b>Auditor</b>	Alison Whalley FCA Naylor Wintersgill Limited Carlton House Bradford BD1 4NS	
<b>Bankers</b>	Barclays Bank Plc 39 – 47 Commercial Street Halifax HX1 1BE	
	Virgin Money Jubilee House Gosforth Newcastle upon Tyne NE3 4PL	

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# YORKSHIRE SPORT FOUNDATION

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# **YORKSHIRE SPORT FOUNDATION**

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

**FOR THE YEAR ENDED 31 MARCH 2018**

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### **Chief Executive Introduction**

At the start of the year we implemented major transformational change to the organisation that involved creating a new single team, brand and way of working out of the previous two County Sports Partnerships of West Yorkshire Sport and South Yorkshire Sport. On the whole we are really pleased with the way the changes have gone and we are now in a much better position to support our local partners in our collective mission to encourage more people to become active. This is a reflection of the "can do" approach of our team, all of whom have shown great flexibility and resilience in taking on new approaches and work streams.

Any organisation needs that solid foundation of great staff along with the cornerstones of excellent governance and quality procedures. During the year the Government introduced the "UK Code for Sports Governance" which set out exacting standards for those organisations, like us, who are receiving large amounts of public funding. Although we didn't set out to do so, it is pleasing to report that we were the first of any sporting organisation in the country to achieve all elements of the Code. Aligned to this is our "Excellent" rating given as part of the "Quest" quality accreditation scheme.

From this solid base, it feels like we have been able to make a step-change in the implementation of our strategic plan this year. Our work and direction is unfolding into strengthening our District Activity Partnerships (DAPs), ensuring most of our resources are targeted at specific geographic communities and creating innovative practices and approaches to attract people to physical activity. The next section of this report gives more detail to this work.

In line with other sectors, the sport and physical activity sector is starting to adopt a "Whole Systems Approach" to physical activity where everyone and every organisation has their part to play in getting people active. This starts with working with local communities to plan and organize opportunities and the environment for themselves. Our clearest example of this is the Active Burngreave project which is being used as an example of good practice across the country. Even there we need to ensure better engagement from senior policy makers who can make a difference to people's lives.

We are still learning how the "Whole Systems Approach" can really make a step change in activity levels; during this year Sport England has identified twelve areas of the country as "Local Delivery Pilots" to accelerate this learning backed up by significant funding. In a highly competitive process we were thrilled that three of our areas, Bradford, Calderdale and Doncaster, were selected as part of the twelve. Each are now busy putting in preparations for implementation over the next three years.

As a County Sports Partnership we are grateful for the core funding that Sport England allocates to us and we are clear that this isn't a given right. During the latter part of the year we successfully submitted our Primary Role bid to Sport England setting out our plans and approach over the next three years. Again we were really pleased with the "Outstanding" classification given to our bid. That means, as long as we continue to be effective, there is core funding in place for the immediate and medium term future. We also need to attract other income to do all we want to do and it's pleasing our challenging income targets were surpassed this year. This will need to be continued in the future.

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

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

# **YORKSHIRE SPORT FOUNDATION**

## **TRUSTEES' REPORT (CONTINUED)(INCLUDING DIRECTORS' REPORT) FOR THE YEAR ENDED 31 MARCH 2018**

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The Trustees present their report and accounts for the year ended 31 March 2018.

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.

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

### **Objectives and activities**

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

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

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

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

### **Achievements for the Year**

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

Working with the DAPs we are now clearer in our priorities with 34 of our low income communities identified for further support. Around 70% of our resources have been targeted in these areas. More intensive work has taken place in Burngreave, Sheffield where we are really starting to understand how a genuine community "asset based approach" can work. Over the next three years this work will be amplified through the attraction of three of the twelve Sport England "Local Development Pilots" which will take a share of the £100m national budget to significantly make a change in how we make genuine systems change work.

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

# YORKSHIRE SPORT FOUNDATION

## TRUSTEES' REPORT (CONTINUED)(INCLUDING DIRECTORS' REPORT) FOR THE YEAR ENDED 31 MARCH 2018

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### Connect

Our work in **Barnsley** is beginning to show impact. The DAP is being headed by a Senior Public Health Officer and is starting to work well. We continue to support the development of the governance of the group, district priorities and strategic planning. Three multi agency sub groups have been established to focus work around the DAPs priorities of Active Travel, Families and Disability. Significantly the group has had early success with a funding bid to Sport England Families Fund which will attract £215k of funding for programmes targeted towards "at risk families of need". This work will initially focus on North Barnsley as a priority.

**Active Bradford's** major focus this year has been on the successful bid for the Local Delivery Pilot which will see improvements in health, education and prosperity for young people in a low income area to the North of the city centre. One of our Manager's, was seconded for an interim period to support the programme in its early stages. On a wider front we continue to support the delivery of the Active Bradford Strategy and played a lead co-ordination role in the delivery of the Bradford PE Conference and the 2018 Bradford Sports Awards. Within the year Active Bradford transitioned from a partnership group to a formal company limited by guarantee. Active Bradford Ltd was registered in January 2018 and we are supporting the company with its governance including the recruitment of directors and the development of policies and procedures.

**Calderdale** was also successful in its bid for a Local Delivery Pilot which has given greater impetus to the development of the **Active Calderdale** partnership group. Initial work has included the delivery of a workshop of professional and community organisations involving over 100 people looking at innovative ways to encourage more people to be active. Throughout the year Active Calderdale launched its strategy with the intention of becoming the most active borough in the North of England by 2021.

We have started to see the benefits of work that began in **Doncaster** in 2016, when we partnered with the Local Authority to deliver a whole systems review of physical activity and sport in the borough. Strategic positioning within the district has never been better with physical activity now one of a small number of priorities for Doncaster Together, the district's strategic partnership. This has been further boosted through the third successful application in our area to be a Local Delivery Pilot which will concentrate on economic well-being through physical activity. This year also saw the development of the ten-year Physical Activity Strategy, **Get Doncaster Moving**, which our officers led on.

In **Kirklees** we have supported the development of **Everybody Active**, which has included the appointment of an independent chair and new members joining the Board. We worked on supporting collaborative applications and secured funding to deliver a disability sport event, FLAME, for the next two years, working with Huddersfield Town Foundation. A performance and impact themed group has been created and a focus on workplace health has been identified with a conference planned for September 2018.

**Sport Leeds** is one of the longest standing partnership groups in the country with national recognition. This brings with it benefits and challenges. We have been a member organisation since its inception and this year have been heavily involved in supporting a full governance and strategic review. Our staff are embedded within the Local Authority and we are positioned as an independent voice for influencing and connecting the partners across the city. The governance and strategy review is nearing completion. This should significantly enhance the positioning of physical activity and sport in the city priorities. As a result, we are now able to influence and advocate at the highest level with leaders and policy makers.

There are numerous events and programmes taking place through the work of Sport Leeds including the annual Sport Leeds Awards evening (attracting over 800 people), collaboration on a local This Girl Can marketing campaign, performance sport review and support for the World Class events programme. Most recently a focus has been made on community development approaches in East and South Leeds. We have been commissioned to support some of this work through our existing staff resource.

In **Rotherham** the previous structure, which wasn't felt to be working by local partners has been dismantled with work over the year concentrating on setting the foundations for a refreshed body. We have supported the Council to understand the positioning of physical activity internally by meeting with senior representatives across Council departments. Through this process, the group has identified common priorities where physical activity can contribute, and there is now a commitment to strengthen internal collaboration.

# YORKSHIRE SPORT FOUNDATION

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

### FOR THE YEAR ENDED 31 MARCH 2018

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We have also been working with wider stakeholders to understand the current partnership environment across the borough, and a workshop has been scheduled for June 2018 to progress the partnership and strengthen the network. Our CEO became a member of the Cultural Board; which provides an opportunity for the District Activity Partnership to influence the positioning of physical activity at the highest level.

In **Sheffield** we continue to support the **Move More** structures which are positioned around the National Centre for Sport and Exercise Medicine (NCSEM) to focus on the design, implementation and evaluation of whole-system approaches to increasing physical activity. This work is led by Professor Rob Copeland from Sheffield Hallam University. In the last meeting an agreement was made with Sport England to focus resources on: extending Active Burngreave (an asset based community development approach to increasing activity levels) so that high level policy makers are involved; extending use of digital resources attached to the Move More month; carrying out specific work on bringing urban green space back into use; and capitalising on the network of the city's 70 Move More Ambassadors.

Similar to Rotherham, In **Wakefield** we are supporting the redesign and resurrection of the District Activity Partnership. A previous partnership group, which was not fit for purpose, stopped meeting around two years ago. We have taken the lead in coordinating an initial workshop to bring together numerous partners. This was used to look at vision and values, district priorities, and an appropriate governance structure moving forwards. We are going to be leading and Chairing the meeting until the structure is agreed and a suitable Chair is recruited.

As part of our connecting role we have been keen to support the **workforce** delivering opportunities to be active.

This year has seen 496 people attend our **training courses** in Safeguarding and Protecting Children, and Emergency First Aid.

We have provided 115 **coach bursaries** to those living or coaching within our focus communities, helping to diversify the workforce and support the 'people like me' principle of delivery. For 20 coaches working with more talented athletes our '**Accelerate your Coaching**' programme has been delivered including workshops, online support and informal mentoring.

Through our funding with Tesco National Charity Partnership we have been able to grow our women's leadership programme, **Mums' Team**, resulting in 30 mentors recruiting and supporting 136 volunteer leaders, of which a minimum of 40 received a formal training qualification as well as our specifically developed Active Communities Training. Across the Mums' Team programme 656 sessions have been delivered with 6250 participant attendances, with sessions covering a range of activities including running and walking groups, rounders and circuit exercise classes. Mums' Team was shortlisted for both a Tesco National Charity Partnership 'Partnership working' award and a CSPN 'Diversifying the Workforce' Impact Award.

**Advantage: YOU** has continued with six Development Assistants being recruited in 2017. These interns were placed with a range of partners including National Governing Bodies, a NHS trust, and a college, as well as an internal placement with our communications team. The interns completed projects including the delivery of Go:Tri triathlon events, a mental health inclusion tournament, supporting the roll out of a new membership system and supporting the training and deployment of 20 handball coaches. All received generic training including data protection and safeguarding as well as specific training where required to help them complete their placements. Advantage: YOU creates the opportunity for Yorkshire Sport Foundation to support partners with additional capacity as well as supporting the developing workforce by providing real life job experience for the interns who may be about to enter the industry.

Through volunteering we have supported new and existing **volunteers** to support our programme delivery including the South Yorkshire and West Yorkshire School Games festivals.

In 2017-18 we delivered three **# YSFconnect partnership days** where we invited local partners to listen to national updates and attend themed workshops. The theme of two of the events was asset-based community development and was delivered in both South Yorkshire and West Yorkshire. In-between these two events, we hosted our first **# YSFconnect** event that brought together South Yorkshire and West Yorkshire partners to hear national updates from the likes of Sport England.

# YORKSHIRE SPORT FOUNDATION

## TRUSTEES' REPORT (CONTINUED)(INCLUDING DIRECTORS' REPORT) FOR THE YEAR ENDED 31 MARCH 2018

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As part of our core work we have continued to support **National Governing Bodies** to get more people active on a needs led basis exploring new pilot projects with England Handball, Google All Stars Cricket and the County Football Associations. This year we have co-ordinated the South and West Disability Tennis Networks and in collaboration with the LTA and the Tennis Foundation have launched an Inclusive Tennis Fund to support non-tennis groups to bring tennis to disabled audiences. Our work has filled gaps where NGB resource has been reduced over the last 12 months namely in developing Rowing, chairing the South & West Yorkshire Swim Action Group, organising the Leeds Club Facility Workshop and supporting a range of community sports clubs.

### Influence

We primarily influence through the District Activity Partnerships which are now starting to get real traction with the very senior policy and decision makers within the areas which will have a huge impact on embedding physical activity into much wider range of people's work. In the **Leeds City Region** we have supported the development of the "Culture, Arts and Sport" plan for the region and will be part of the steering group for the plan. This will help us influence the role of sport and physical activity on the economic agenda, especially in relation to "Inclusive Growth" plans that are being created.

Primary schools in our area are now in receipt of over £22m per annum of ring fenced **Primary School Sport Premium** funding for PE and school sport. Through the gathering of local insight and website scrutiny, our role is to support schools to spend the grant effectively and identify and share good practice. We have designated four new Centres of Excellence which focus on increasing the amount of physical activity pupils do every day and training newly qualified teachers to teach good or better PE lessons.

Some outstanding case studies have been collected via submissions to the **Yorkshire Primary PE and Sport Premium Awards** which this year were hosted by former Olympic gymnast Craig Heap.

Craig also hosted our Wakefield **PE conference** which attracted record numbers at the prestigious Waterton Park Hotel. Over 400 teachers have been trained at this and our other conferences in Bradford, Calderdale, Doncaster and Rotherham.

Our **Level 5 and 6 Primary PE Specialism** courses have trained another 18 PE specialists, several of which will graduate to become YSF PE Consultants. Our current PE consultants continue to work closely with individual schools to improve planning, teaching and outcomes for children in primary schools across both counties.

Six district **Active Schools Groups** have had projects funded by us to improve school sport and physical activity including a "Beat the Street" project in Bradford and audits of school engagement in Barnsley, Sheffield and Wakefield.

We have continued to embed robust **safeguarding** practices within the organisation and have provided refresher training for all staff. This training was delivered by the Child Protection in Sport Unit who also attended a board meeting to deliver a board awareness session. This year we have developed a safeguarding adults in sport policy which was approved by the board in January 2018. We invited the National Safeguarding Adults in Sport Manager to attend our Safe in Sport Forum to raise awareness of this emerging area of work amongst partners – this will continue to be a focus of our work in the coming year. We were once again rated "green" by Sport England for our safeguarding work.

There have been several strands of activity within **Research and Insight** this year, all linked to an overall aim of driving good quality data and intelligence at a local level. We have been working closely with the District Activity Partnerships around a Data hub programme which has gathered pace in the last six months. We now have data streaming into the system from local facility providers and community organisations across both counties. This means we have been able to provide intelligence reports to partners detailing programme reach, activity 'gaps', social value and better targeting and programming of activities. It has been encouraging to see partners taking this intelligence forward in their business planning and making changes to their delivery based on insight.



# YORKSHIRE SPORT FOUNDATION

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

### FOR THE YEAR ENDED 31 MARCH 2018

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Linked to the Data hub work, our Research and Insight Manager was selected to be a 'Data Champion' for **OpenActive** initiative, in connection with the Open Data Institute. The focus of this work is to encourage providers to open up their 'opportunity' data so that they reach a broader audience. We will be championing this programme in Yorkshire and aligning it with the 4Global work to further develop our insight offer to partners.

#### Provide

Our providing role is focussed on filling 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.

**Satellite Clubs** is a Sport England funded programme providing local sport and physical activity clubs. Designed around the needs of young people aged 14-19 providing them with positive, enjoyable experiences makes it easier for them to become active or to develop more regular activity habits. Since October we have supported 187 community sports clubs, funding 36 new satellite clubs, sustaining 285 existing satellite clubs attracting over 1,850 participants. All of our new satellite clubs have met one of the following priorities of females, disability or delivered in one of our identified focus communities.

**Sportivate** is programme funded by Sport England that has just completed its seventh 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. This year the Sportivate programme has funded 250 different projects across South Yorkshire and West Yorkshire involving 6,500 young people. Approximately 150 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.

The inaugural **FE Ambassadors** conference was held in February at The Source, Sheffield. Thirty-six young ambassadors benefited from a number of grants to help them set up satellite club sessions within their colleges.

The **Further Education Networks** across South Yorkshire and West Yorkshire have been reinvigorated this year. The networks have each delivered a successful College Games event for 250 inactive students. Sports included Badminton, Boccia, Dodgeball, Football, Goalball, Table Tennis and Tennis.

Using an Asset Based Community Development (ABCD) approach in our **Active Burngreave** project, the project has helped to identify and mobilise individual and community assets, skills and passions. The community have developed solutions to locally identify issues and work towards an agreed set of outcomes. Our Community Development Worker creates and maintains connections and acts as a role model and provides unique access to her community. She provides mentoring support to local volunteers and organisations, community feel empowered to deliver change themselves. The project was shortlisted for a British Ethnic Diversity Sport Award and won a CSPN Impact Award. In total, 27 projects were commissioned; 95% of which were delivered by groups based in Burngreave itself. A total of 750 participants were retained over the last twelve months, taking part in weekly sessions over a minimum of a three-month period, 85% were classed as inactive prior to starting. Additionally, 69 volunteers were engaged, trained and retained in local projects.

A Comic Relief funded project, **Levelling the Field** uses sport and activity as a tool to empower vulnerable women in our area to make positive steps to improve their lives. We deliver this project in partnership with Together Women Project and YWCA, with delivery sites in Bradford, Leeds and Doncaster. Women with complex issues in vulnerable circumstances, are supported by keyworkers or community champions to adopt healthy active lifestyles. Staff work with women to design their own 'activity journey' which is sustained and adopted as part of their lifestyle. Women are supported to undertake training and courses to improve life chances via employability and to help empower other women or their families in their own community. To date we have engaged 90 women in weekly physical activity and provided training for 25 women.

# YORKSHIRE SPORT FOUNDATION

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

**FOR THE YEAR ENDED 31 MARCH 2018**

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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. The lead contractor is Touchstone and we are sub contracted to provide physical activity and sport expertise to the service. Social prescribing, sometimes referred to as community referral, is a means of enabling GPs, nurses and other primary care professionals to refer people to a range of local, non-clinical services. The aim of BiK is to support individuals with one or more long-term conditions (LTC) away from mainstream health and care services and into community support, to improve health and wellbeing outcomes for individuals and to reduce costs for mainstream services.

The service has supported 1,243 people into activity over the first two years. Eighty-two peer champions have been recruited to formally support the service and there are over 400 community organisations linked to the BiK network. A recent evaluation report showed that the service has been effective in reducing GP Practice attendances by an average of 11.6% in Kirklees based on a snapshot sample at ten GP Practices. A snapshot sample of individuals referred to the service also reported improvements in health and wellbeing when surveyed at 9 to 12-month review point and 65% of individuals have remained active in community settings. This was particularly pleasing for us as 33% had increased their physical activity levels.

Although our focus on increasing activity and participation in sport, we also support talented athletes through our **STARS** (Supporting Top Athletes Recognition Scheme) which 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 programme. In total, we support 170 Athletes who report back that STARS is supporting them to achieve their goals. In addition to STARS we have also launched a Talented Athlete Bursary targeted at those young people who face the most barriers to fulfilling their potential linked to our focus communities and disabled young people.

### **Financial review**

The income for the year amounted to £2,459,626 (2017 - £3,066,734) with expenditure amounting to £2,350,615 (2017 - £2,958,411) resulting in a net income of £109,011 (2017 - £108,323).

# YORKSHIRE SPORT FOUNDATION

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

**FOR THE YEAR ENDED 31 MARCH 2018**

**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>£296,000</b>	
		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.	<b>£465,000</b>	
		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.	<b>£603,000</b>	
		Made up of;	
		Contingency Fund	Unrestricted Reserves
		£296,000	£307,000

The final level of year end unrestricted non designated reserves for 2017/2018 was £229,039 (2017 £246,650) which is deemed as optimal i.e. between 6 and 9 months.

**Principle Funding Sources** – Sport England is the key funder for Yorkshire Sport Foundation. This year an amount of £1,922,460 was received for core funding with a number of the projects highlighted earlier in the report also benefiting from Sport England funding.

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

### Fundraising

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

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.

### Future Plans

We will continue to implement our strategy with a specific focus on those people on low incomes and low participation groups such as women and girls and disabled people. We will continue to seek ways of resourcing work in our identified focus areas to encourage more people to be active. Our main funder, Sport England, has set out its requirements over the next three years and we will continue to ensure we are meeting them.

# **YORKSHIRE SPORT FOUNDATION**

## **TRUSTEES' REPORT (CONTINUED)(INCLUDING DIRECTORS' REPORT) FOR THE YEAR ENDED 31 MARCH 2018**

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### **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 (Resigned 16 October 2017)

P Reid

J Rogers

L Tully

A Watson

M McRae

B Richards

G Smith (Appointed 16 October 2017)

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

## TRUSTEES' REPORT (CONTINUED)(INCLUDING DIRECTORS' REPORT) FOR THE YEAR ENDED 31 MARCH 2018

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### Statement of Trustees' responsibilities

The Trustees, who are also the directors of Yorkshire Sport Foundation for the purpose of company law, are responsible for preparing the Trustees' Report and the 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;
- state whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the accounts; 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.

### 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: 23 July 2018



# YORKSHIRE SPORT FOUNDATION

## INDEPENDENT AUDITOR'S REPORT

### TO THE TRUSTEES OF YORKSHIRE SPORT FOUNDATION

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#### Opinion

We have audited the accounts of Yorkshire Sport Foundation (the 'Charity') for the year ended 31 March 2018 which comprise the Statement of Financial Activities, the Balance Sheet, the Statement of Cash Flows and the notes to the accounts, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102 *The Financial Reporting Standard applicable in the UK and Republic of Ireland* (United Kingdom Generally Accepted Accounting Practice).

In our opinion, the accounts:

- give a true and fair view of the state of the charitable company's affairs as at 31 March 2018 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 accounts section of our report. We are independent of the Charity in accordance with the ethical requirements that are relevant to our audit of the accounts in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

#### Conclusions relating to going concern

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

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

#### Other information

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

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

We have nothing to report in this regard.

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

# YORKSHIRE SPORT FOUNDATION

## INDEPENDENT AUDITOR'S REPORT (CONTINUED)

### TO THE TRUSTEES OF YORKSHIRE SPORT FOUNDATION

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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 accounts and for being satisfied that they give a true and fair view, and for such internal control as the directors determine is necessary to enable the preparation of accounts that are free from material misstatement, whether due to fraud or error.

In preparing the accounts, 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 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 auditors 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 accounts 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 accounts.

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

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



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

23 July 2018

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

Carlton House  
Grammar School Street  
Bradford  
BD1 4NS

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

# YORKSHIRE SPORT FOUNDATION

## STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31 MARCH 2018

	Notes	Unrestricted funds £	Restricted funds £	Total 2018 £	Total 2017 £
<b>Income from:</b>					
Donations and legacies	3	60,328	2,261,388	2,321,716	2,913,630
Income from Charitable activities	4	103,590	29,597	133,187	144,925
Investments	5	4,723	-	4,723	8,179
<b>Total income</b>		<b>168,641</b>	<b>2,290,985</b>	<b>2,459,626</b>	<b>3,066,734</b>
<b>Expenditure on:</b>					
Charitable activities	6	11,929	2,338,686	2,350,615	2,958,411
<b>Net (expenditure)/income before transfers</b>		<b>156,712</b>	<b>(47,701)</b>	<b>109,011</b>	<b>108,323</b>
Gross transfers between funds		(7,843)	7,843	-	-
<b>Net income/(expenditure) for the year/ Net movement in funds</b>		<b>148,869</b>	<b>(39,858)</b>	<b>109,011</b>	<b>108,323</b>
Fund balances brought forward		692,650	681,169	1,373,819	1,265,496
<b>Fund balances carried forward</b>		<b>841,519</b>	<b>641,311</b>	<b>1,482,830</b>	<b>1,373,819</b>

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

All income and expenditure derive from continuing activities.

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



# YORKSHIRE SPORT FOUNDATION

## BALANCE SHEET

AS AT 31 MARCH 2018

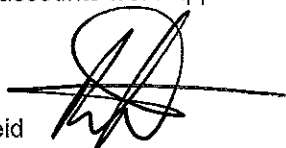
	Notes	2018 £	£	2017 £	£
<b>Current assets</b>					
Debtors	13	193,672		169,802	
Cash at bank and in hand		1,502,357		1,613,101	
		<u>1,696,029</u>		<u>1,782,903</u>	
<b>Creditors: amounts falling due within one year</b>	14	(213,199)		(409,084)	
Net current assets			<u>1,482,830</u>		<u>1,373,819</u>
<b>Income funds</b>					
Restricted funds	17		641,311		681,169
<u>Unrestricted funds</u>					
Designated funds	19	612,480		446,000	
General unrestricted funds		<u>229,039</u>		<u>246,650</u>	
			<u>841,519</u>		<u>692,650</u>
			<u>1,482,830</u>		<u>1,373,819</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 2018, 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 23 July 2018

P Reid  
Trustee



J Rogers  
Trustee



Company Registration No. 07633990

# YORKSHIRE SPORT FOUNDATION

## STATEMENT OF CASH FLOWS

FOR THE YEAR ENDED 31 MARCH 2018

	Notes	2018 £	£	2017 £	£
<b>Cash flows from operating activities</b>					
Cash absorbed by operations	23		(115,467)		(173,159)
<b>Investing activities</b>					
Interest received		4,723		8,179	
<b>Net cash generated from investing activities</b>			4,723		8,179
<b>Net cash used in financing activities</b>			-		-
<b>Net decrease in cash and cash equivalents</b>			(110,744)		(164,980)
Cash and cash equivalents at beginning of year			1,613,101		1,778,081
<b>Cash and cash equivalents at end of year</b>			1,502,357		1,613,101

# YORKSHIRE SPORT FOUNDATION

## NOTES TO THE FINANCIAL STATEMENTS

**FOR THE YEAR ENDED 31 MARCH 2018**

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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 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.

#### **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.

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 2018

---

### 1 Accounting policies

(Continued)

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

#### 1.5 Resources expended

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

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

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

#### 1.6 Cash and cash equivalents

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

#### 1.7 Financial instruments

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

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

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

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

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

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

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

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

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

# YORKSHIRE SPORT FOUNDATION

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2018

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### 1 Accounting policies

(Continued)

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

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

#### **1.8 Employee benefits**

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

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

#### **1.9 Retirement benefits**

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

### 2 Critical accounting estimates and judgements

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

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

# YORKSHIRE SPORT FOUNDATION

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2018

### 3 Donations and legacies

	Unrestricted funds	Restricted funds	Total 2018	Total 2017
	£	£	£	£
Donations and gifts	1,176	1,300	2,476	125
Listed below	59,152	2,260,088	2,319,240	2,913,505
	60,328	2,261,388	2,321,716	2,913,630
<b>For the year ended 31 March 2017</b>	60,125	2,853,505		2,913,630
<b>Grants receivable for core activities</b>				
Sport England	-	1,922,460	1,922,460	2,388,117
Kirklees Council	-	26,950	26,950	59,897
Wakefield Council	-	-	-	12,000
Calderdale Council	12,000	-	12,000	12,000
Leeds Council	11,449	65,964	77,413	96,744
Bradford Council	22,000	-	22,000	18,826
Sheffield Council	-	-	-	56,000
Huddersfield Community Trust	9,360	-	9,360	-
South Yorkshire Police	-	-	-	32,500
Locala	-	-	-	3,000
Rounders England	500	-	500	4,840
Tennis Foundation	-	6,594	6,594	7,997
Touchstone	-	17,724	17,724	13,143
England Athletics	-	-	-	4,000
Lawn Tennis Association	-	3,740	3,740	3,350
British Heart Foundation	-	20,000	20,000	20,000
British Triathlon	1,250	-	1,250	-
Special Olympics	2,500	12,500	15,000	7,500
Leeds Beckett University	-	-	-	2,000
EFDS	-	-	-	700
Comic Relief	-	183,706	183,706	150,000
Hockey England	-	-	-	1,666
Change Project	-	-	-	3,850
Doncaster Council	-	-	-	10,000
Create	-	-	-	1,250
Sheffield Mencap and Gateway	-	-	-	1,250
Rotherham College	-	-	-	1,250
Doncaster college	-	-	-	1,250
UK Coaching	-	200	200	-
Open Data	93	250	343	-
Other	-	-	-	375
	59,152	2,260,088	2,319,240	2,913,505

# YORKSHIRE SPORT FOUNDATION

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2018

### 4 Income from charitable activities

	2018 £	2017 £
Consultancy, Coaching and Courses	112,477	101,669
Secondment	-	22,523
Sponsorship	20,710	20,733
	<u>133,187</u>	<u>144,925</u>
Analysis by fund		
Unrestricted funds	103,590	101,669
Restricted funds	29,597	43,256
	<u>133,187</u>	<u>144,925</u>

### 5 Investments

	2018 £	2017 £
Interest receivable	<u>4,723</u>	<u>8,179</u>

# YORKSHIRE SPORT FOUNDATION

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2018

### 6 Charitable activities

	Sports Activities and Facilities £	2017 £
Staff costs	1,214,655	1,273,542
Sports and activities	995,290	1,524,786
Staff training	23,557	12,237
	<u>2,233,502</u>	<u>2,810,565</u>
Share of support costs (see note 7)	111,113	142,746
Share of governance costs (see note 7)	6,000	5,100
	<u>2,350,615</u>	<u>2,958,411</u>
<b>Analysis by fund</b>		
Unrestricted funds	11,929	
Restricted funds	2,338,686	
	<u>2,350,615</u>	
<b>For the year ended 31 March 2017</b>		
Unrestricted funds	46,087	
Restricted funds	2,912,324	
	<u>2,958,411</u>	



# YORKSHIRE SPORT FOUNDATION

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2018

### 7 Support costs

	Support costs	Governance costs	2018	2017	Basis of allocation
	£	£	£	£	
Rent	35,807	-	35,807	51,563	See below
Insurance	7,379	-	7,379	5,523	See below
Computer and telephone	31,117	-	31,117	35,691	See below
Print, postage and stationery	13,588	-	13,588	9,508	See below
Travel	21,703	-	21,703	20,776	See below
Irrecoverable VAT	1,201	-	1,201	15,662	See below
Legal and professional	-	-	-	315	See below
Bank charges	318	-	318	3,708	See below
Audit fees	-	6,000	6,000	5,100	Governance
	<u>111,113</u>	<u>6,000</u>	<u>117,113</u>	<u>147,846</u>	
Analysed between Charitable activities	<u>111,113</u>	<u>6,000</u>	<u>117,113</u>	<u>147,846</u>	

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

Governance costs includes payments to the auditors of £6,000 (2017- £5,040) for audit fees.

### 8 Trustees

Anthony Rogers, a Trustee received expense reimbursements of £50 (2017 £nil). Linda Tully, a Trustee, received travel expenses of £nil (2017 £86). 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 2018

### 9 Employees

#### Number of employees

The average monthly number employees during the year was:

	2018 Number	2017 Number
	40	42

#### Employment costs

	2018 £	2017 £
Wages and salaries	1,027,246	1,081,065
Social security costs	95,329	99,404
Other pension costs	92,080	93,073
	1,214,655	1,273,542

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

	2018 Number	2017 Number
60,000 - 70,000	1	1

During the year, defined contribution pension contributions totalling £9,938 (2017: £9,815) were made on behalf of these staff.

### 10 Taxation

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

### 11 Defined contribution pension scheme

The Charity operates a defined contribution pension scheme. The pension cost charged for the period represents contributions payable by the charity to the scheme and amounted to £92,080 (2017 £93,073).

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

### 12 Financial instruments

	2018 £	2017 £
<b>Carrying amount of financial assets</b>		
Debt instruments measured at amortised cost	83,718	98,802
<b>Carrying amount of financial liabilities</b>		
Measured at amortised cost	161,168	323,465

# YORKSHIRE SPORT FOUNDATION

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2018

### 13 Debtors

	2018 £	2017 £
Amounts falling due within one year:		
Trade debtors	83,718	98,802
Prepayments and accrued income	109,954	71,000
	<u>193,672</u>	<u>169,802</u>

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

	Notes	2018 £	2017 £
Other taxation and social security		29,481	35,619
Deferred income	15	22,550	50,000
Trade creditors		93,799	174,461
Accruals		67,369	149,004
		<u>213,199</u>	<u>409,084</u>

### 15 Deferred income

	2018 £	2017 £
Other deferred income	<u>22,550</u>	<u>50,000</u>

Deferred income is included in the financial statements as follows:

	2018 £	2017 £
As at 1 April 2015	50,000	71,063
Amount released to income	(27,450)	(71,063)
Deferred income received in year	-	50,000
As At 31 March 2016	<u>22,550</u>	<u>50,000</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 2018

#### 17 Restricted funds

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

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

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 2018

### 18 Restricted funds prior year

	Balance at 1 April 2016	Income	Expenditure	Transfers	Balance at 31 March 2017
	£	£	£	£	£
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
Sport FX	10,000	-	-	(10,000)	-
Sportivate	1,174	770,260	(727,097)	-	44,337
Courses	-	700	(15,150)	14,450	-
Coaching Development	-	80,000	(80,082)	82	-
Diversionsary 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 2018

#### 19 Designated funds

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

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

	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>

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 18/19 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 2018

#### 20 Funds

	Balance at 1 April 2017 £	Income £	Expenditure £	Transfers £	Balance at 31 March 2018 £
Restricted funds	681,169	2,290,985	(2,338,686)	7,843	641,311
Designated funds	446,000	158,081	16,242	(7,843)	612,480
General unrestricted funds	246,650	10,560	(28,171)	-	229,039
	<u>1,373,819</u>	<u>2,459,626</u>	<u>(2,350,615)</u>	<u>-</u>	<u>1,482,830</u>
Funds prior year	Balance at 1 April 2016 £	Income £	Expenditure £	Transfers £	Balance at 31 March 2017 £
Restricted funds	473,349	2,896,761	(2,912,324)	223,383	681,169
Designated funds	546,730	5,731	(46,083)	(60,378)	446,000
General unrestricted funds	245,417	164,242	(4)	(163,005)	246,650
	<u>1,265,496</u>	<u>3,066,734</u>	<u>(2,958,411)</u>	<u>-</u>	<u>1,373,819</u>

#### 21 Analysis of net assets between funds

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

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

	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>

# YORKSHIRE SPORT FOUNDATION

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

### FOR THE YEAR ENDED 31 MARCH 2018

#### 22 Related party transactions

##### Remuneration of key management personnel

The remuneration of key management personnel is as follows.

	2018 £	2017 £
Aggregate compensation	161,959	148,233

##### 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 2017/18 Yorkshire Sport Foundation paid £7,190 (2017 £10,492) 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.

Yorkshire Cricket Board were paid £3,654 (2017 £1,423) 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 £100 (2017 £300) were made to Calderdale Council for catering an event, Merran McRae was the Chief Executive of Calderdale Council.

Payments of £4,148 (2017 £11,340) 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 2018

23	Cash generated from operations	2018 £	2017 £
	Surplus for the year	109,011	108,323
	Adjustments for:		
	Investment income recognised in statement of financial activities	(4,723)	(8,179)
	Movements in working capital:		
	(Increase) in debtors	(23,870)	(99,565)
	(Decrease) in creditors	(173,385)	(152,675)
	(Decrease) in deferred income	(22,500)	(21,063)
	<b>Cash absorbed by operations</b>	<b>(115,467)</b>	<b>(173,159)</b>

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### Annual Accounts

Income	£2,367,272
Expenditure	£2,354,865

	Sport England	Local Authority	Non-public	Total
Revenue and grants	1,922,460	138,423	166,063	2,319,240
Sponsorship	-	-	20,710	20,710
Other income	-	-	211,970	211,970
<b>Total income</b>	<b>1,922,460</b>	<b>138,423</b>	<b>398,743</b>	<b>2,459,626</b>
Support costs	117,113	-	-	117,113
Staff costs	1,076,314	-	138,341	1,214,655
Sports and activities	699,028	138,423	157,839	995,290
Training	21,265	-	2,292	23,557
<b>Total Expenditure</b>	<b>1,913,720</b>	<b>138,423</b>	<b>298,472</b>	<b>2,350,615</b>
<b>Net income</b>	<b>8,740</b>	<b>-</b>	<b>100,271</b>	<b>109,011</b>

## Document Activity Report

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