

Statutory Accounts

Company registration number: 07633990
Charity registration number: 1143654

Yorkshire Sport Foundation - formerly West Yorkshire Sport

(A company limited by guarantee)

Annual Report and Financial Statements

for the Year Ended 31 March 2015

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Yorkshire Sport Foundation - formerly West Yorkshire Sport

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Yorkshire Sport Foundation - formerly West Yorkshire Sport
Reference and Administrative Details

Charity name	Yorkshire Sport Foundation - formerly West Yorkshire Sport
Charity registration number	1143654
Company registration number	07633990
Principal office	Nepshaw Lane South Morley Leeds LS27 7JQ
Registered office	Nepshaw Lane South Morley Leeds LS27 7JQ
Trustees	Philip Barker Lisa Dodd-Mayne, Chair (Resigned 13 January 2015) David Gent Stewart Ross John Rogers Andrew Watson
Chief executive officer	Nigel Harrison
Solicitor	Wrigleys Solicitors LLP 19 Cookridge Street Leeds LS2 3AG
Bankers	Barclays Bank Plc 39/47 Commercial Street Halifax HX1 1BE Cater Allen 9 Nelson Street Bradford BD1 5AN Virgin Money Jubilee House Gosforth Newcastle upon Tyne NE3 4PL

Yorkshire Sport Foundation - formerly West Yorkshire Sport
Reference and Administrative Details

Independent Auditor

Alison Whalley FCA
Naylor Wintersgill Limited
Carlton House
Grammar School Street
Bradford
BD1 4NS

Yorkshire Sport Foundation - formerly West Yorkshire Sport

Trustees' Report

Chief Executive Officer Introduction

Without a doubt the highlight of Yorkshire's sporting year was the Tour de France Grand Depart which saw the race traverse many parts of West and South Yorkshire on the first weekend of July. The world's sporting attention was on our great county and everyone did it proud.

Our contribution was to support the legacy of the event through co-ordinating County groups consisting of a wide range of leisure, transport and health professionals and volunteers so that a more connected approach to cycling planning and delivery takes place. Throughout the year our partners delivered an array of events, led rides and training programmes all linked to the Tour itself. The major impact though will take years to take effect as the influence on, for example, the transport infrastructure begins to take shape.

That won't be before time as the Active People results show sports participation levels across both South Yorkshire and West Yorkshire struggling to maintain the increases that we saw during the 2012 Olympic year. Of particular concern have been the widening gaps in participation related to income, gender and disability. In recognition of this, over the year we fully supported Sport England's fantastic 'This Girl Can' campaign through specific women's coaching development programmes and wider publicity which resulted in a greater focus on women and girls' sport over the year. In addition our 'Creating Connections' disability programme flourished opening the opportunities in sport to a significant amount of disabled people. It is especially pleasing that we will be able to continue and expand the programme over the next two years.

Around a third of our population across the two counties are classed as 'inactive', defined as undertaking less than 30 minutes of physical activity a week directly contributing to the prevalence of major illnesses and premature deaths. As the changes to the health sector have started to become clearer throughout the year we worked with our health and physical activity colleagues across West Yorkshire to raise the profile of physical activity within a broad range of strategies and commissions. As part of this we organised the first 'West Yorkshire Physical Activity Summit' in January aimed at around eighty senior leaders from across the county who heard leading expert Dr William Bird deliver evidence on the crucial role that physical activity can play on a wide range of agendas. A few weeks later it was especially pleasing to be part of the launch of the Kirklees Strategy for Physical Activity and Sport, 'Everybody Active', which we were core in developing.

Along with influencing and supporting strategy development we have also continued to deliver on our day to day business of planning and delivering a wide range of sports programmes with our partners. Over the year over 30,000 people have attended programmes such as Sportivate, School Games, Satellite Clubs, and Workplace Games aimed at encouraging a life time habit of playing sport. It is essential we continue to find the resources to continue to offer support for those volunteers and professionals who provide sport on a daily basis within our counties.

This was the second full year of the merger of the two County Sports Partnerships, a unique relationship between County Sports Partnerships in this country. It is pleasing to report that there has been a significant shift in how the two teams work closely together to ensure increases in quality and efficiency in provision takes place. More importantly our partners are beginning to see a more consistent approach across the two counties which will make it easier for them to access our services.

This year we have taken the initial steps in broadening our income streams from that of Sport England almost doubling the amount of income from other sources from the previous year. Whilst this sounds, and is, impressive, as a charity we need to continue this growth in the next few years to become more sustainable and to attract investment into sport across our counties.

Over the latter part of the year we have been working and consulting on our next strategy which will be launched in the new financial year. This will entail a further shift in defining our charity's services, a name change and an expansion of our Board.

Yorkshire Sport Foundation - formerly West Yorkshire Sport
Trustees' Report

But that's for the future. It's in our DNA to work in a collaborative way and I'd like to thank a huge number of paid and unpaid partners and colleagues who have contributed and been responsible for a number of successes over the last year. It's been fantastic as ever to work with them. I'd like to make special mention to Peter Smith who retired from Leeds City Council this year who has led and developed sport in the city for many years. His award of an MBE last summer was richly deserved and I am delighted Peter agreed to chair our newly formed 'West Yorkshire Sport Management Group' to steer our development work in the future.

Nigel Harrison

Chief Executive

Yorkshire Sport Foundation - formerly West Yorkshire Sport

Trustees' Report

Board of Trustees Statement

The Board of Directors present their annual report and accounts for the period ended 31 March 2015.

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

The accounts have been prepared in accordance with the accounting policies set out in note 1 to the accounts and comply with the charity's Memorandum and Articles of Association, the Companies Act 2006, Charities Act 2011 and the Statement of Recommended Practice, 'Accounting and Reporting by Charities', issues 2005, updated 2008.

Structure, Governance and Management

Yorkshire Sport Foundation is a charitable company limited by guarantee, incorporated on 13 May 2011 and registered as a charity on 02 September 2011. The company was established under a Memorandum of Association which established the objects and powers of the charitable company and is governed under its Articles of Association. In the event of the dissolution of the Charity, the Members are liable to pay an amount not exceeding £10 towards the liabilities and costs of dissolution. Local Authority membership of the Board of Trustees is limited to a maximum of 50% of the total number of Trustees to avoid controlled company status.

The Trustees of the Charity have control of the Charity and its property and funds. All Trustees are by virtue of their appointment also Members of the Charity and no other person other than a Trustee may be admitted as a Member of the Charity. As at the 31 March 2015, the subscribers to the Memorandum of Association were still the only Trustees. During the year covered by this report the Chair of the board, Lisa Dodd-Mayne, resigned from the Board, Philip Barker has taken up the role of interim Chair of the Board whilst further members are being recruited. A West Yorkshire Sport Management Group has also been set up to mirror the existing South Yorkshire one. The group has only met twice but is showing great enthusiasm and support for the West Yorkshire County Sport Partnership.

The Board can have a maximum of 12 trustees at any one time but as at 31 March 2015 was made up of only five members. Day to day responsibility for the administration and provision of services is delegated to the Chief Executive.

During the year 2014/2015 the Finance Sub-Committee has continued to support and underpin the work of the Board focusing specifically on the details of finance, risk and policies.

Related Parties

None of the Trustees receive remuneration or other benefit from their work with the Yorkshire Sport Foundation and any connection between a Trustee or senior manager with a related party must be disclosed to the Board of Trustees. Any such transactions are disclosed in Note 18 to the Financial Statements.

West Yorkshire Sport and South Yorkshire Sport CSPs are two of 45 CSPs in England who share best practice and information through the County Sports Partnership Network (CSPn). The CSPn has a Board made up of nine directors from individual CSPs and also has lead officers on each of their five work strands. During this year the Chief Executive Officer of the Yorkshire Sport Foundation continued to lead on the National Governing Body (NGB) sport work strand.

Risk Management

The Finance Sub-Committee reviews the Risk Register at every meeting. At the last meeting of the sub-committee there remained seven risks on the register with a medium or high rating.

Yorkshire Sport Foundation - formerly West Yorkshire Sport Trustees' Report

There are two risks with a high risk rating, these are 'lack of commitment or engagement with key partners' and 'impact of change on staff morale'. There are specific control measures in place against both of these risks enabling officers and members to reduce the possibility of the risk happening.

Objectives and Activities

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

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

Delivering Public Benefit

The objects above are the key charitable aims of the Yorkshire Sport Foundation and fall within the recognised descriptions of charitable purposes in the Charities Act 2006 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 Board of Trustees for the Yorkshire Sport Foundation have complied with the duty to have due regard to the guidance on public benefit published by the Charities Commission in exercising their powers or duties.

Yorkshire Sport Foundation - formerly West Yorkshire Sport

Trustees' Report

Aims and Achievements

Aim 1 – to lead and serve a well connected, high performing network of sports organisations and providers

We have continued to co-ordinate a large number of planning and operation groups related to, for example, physical activity and health, school sport, disability sport, individual sports and local authority provision. Of particular note this year has been the work around the **Tour de France Legacy** bringing together health, leisure and transport colleagues to form a single legacy plan linked to the Cycle Yorkshire Strategy.

A further new structure was the focus on the Higher and Further Education sectors. Across the West Yorkshire area a **Further Education Network** has been established to support colleges in increasing participation. The varying topics at the three meetings that took place during the year have included funding guidance, local information and information on new Sport England policies and programmes. One-to-one support and training opportunities for the college have also increased by being part of the network. This programme is one of the many programmes that have had a Women and Girls focus during the year.

Another new group for this year is the **West Yorkshire Youth Council** which was set up to provide West Yorkshire Sport with better insight into how to best communicate with young people. Twelve young people have initially been appointed to help engage young people in sport and physical activity.

A major role of CSPs has been to support **National Governing Bodies** deliver their national plans locally and this area of work has been one that has benefitted from closer working practices between the South Yorkshire and West Yorkshire teams. By adopting the national improvement tool, Good to Great framework, the area of work has had a clear focus. A number of National Governing Bodies have commissioned South Yorkshire Sport to add further value to their work whilst eight have given funding for the recruitment and training of volunteer Development Assistants who will support their Whole Sport Plans. The volunteers are working one day a week for six months whilst linking their experiences to their academic studies. The process has strengthened relationships with the National Governing Bodies and added value to their delivery within the area. The West Yorkshire Sport team has coordinated more targeted work with the West Yorkshire Netball Development Officer through the Sportivate programme and the This Girl Can campaign as well as securing funding from Rounders England to develop a club from scratch which is now running as a sustainable club. In Sheffield we led writing of the Sheffield Athletics Plan on behalf of the City Council which has resulted in clear funded plan to improve the sport over the next three years.

We continue to consider our nine **District Community Sports Networks** as essential vehicles for more effective planning and delivery of sport at a local level. Over the year we have support all the Networks which are at various stages of their development. In particular this year we have led the Active Bradford Partnership through its changes, along with supporting a refreshed 'Everybody Active' Board in Kirklees.

A well connected system relies heavily on effective **communication** which we continue to work on. Over the course of the year we have organised four 'Network Events' each regularly attracting 80–100 professional sports development staff benefitting from formal and informal opportunities to keep updated on current research and practices. Our use of digital media has improved through the development of a new website for West Yorkshire Sport, using the same template as South Yorkshire, both of which collectively attract around 10,500 monthly unique users. Our use of social media has continued to improve with over 8,700 Twitter followers and 950 Facebook likes.

Aim 2 - to designing and co-ordinating the delivery of a range of sports development programmes and events aimed at increasing and improving opportunities in sport

The **Sportivate** programme is a national Olympic Legacy programme funded by Sport England which aims to increase participation in young people between the ages of 11 and 25. 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' worth of activity taster sessions.

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In the fourth year of the programme the total number of young people retained through the 6-8 weekly sessions is 13,003 against a target of 8,476. The breadth of the projects is extremely wide and includes funding to 367 different providers for 491 individual projects. The projects range from BMX sessions at The Works Skate Park in Leeds to a mothers and daughters swimming project targeting the South Asian community. The group 'One World Sports' based in Sheffield (also known as One Nation Community) have been awarded the National Sport England Community Sports Project of the Year at the first ever British Ethnic Diversity Awards.

As part of the This Girl Can campaign we have aimed to not only get more females playing sport and participating in physical activity sessions but also train more female coaches to lead the sessions. During the past year 30 female coaches have been trained in Skiing, Rowing, Netball and Hockey. There have been 268 girls and women participating in these sessions with a further 5,539 participating in the wider programme. Even though there has been a focus on women and girls at only 42% of the total number involved in the programme it shows we need to have even more of a focus on women and girls as we move forward.

Another young people's programme is **Satellite Clubs**, which aims to create a satellite community sports club on each secondary school site by the end of 2017. The clubs are run by established sport clubs who bring their expertise and enthusiasm to local places where young people already meet. They are aimed at 'semi-sporty' young people who enjoy sport but are not part of a formal club.

The **Creating Connections** programme aims to establish a sport and physical activity pathway for disabled people using a personalised behaviour change approach. Individuals are supported to get involved with community activities whilst community clubs and providers are supported in welcoming more disabled people into their sessions. During the two year programme 1,524 disabled participants have been supported by 50 focus clubs to take part in sport and physical activity. The programme has been focused within the West Yorkshire area however due to the success in the area trials will be rolled out within the South Yorkshire area next year.

Workplace Challenge is a national programme from the CSPn, funded by Sport England, which aims to engage workplaces in sport and physical activity. Participants generate points for their workplace by logging their involvement in organised sport, informal activity and active travel. Over 1,500 people have registered on the site covering over 360 different workplaces. The site is used to generate competition and discussion between colleagues and workplaces to initiate people becoming more active.

STARS (Supporting Top Athletes Recognition Scheme) is a project aimed at helping talented athletes who live, study, work or train around the West Yorkshire area. By accessing free facilities bespoke services and discounts, athletes are encouraged to improve abilities and achieve a national standard of performance required to attain further funding. This year 104 athletes were involved in the scheme, covering 34 different sports and ranged from 13 to 64 years old. There are 33 more than last year registered on the scheme. New benefits have been added to provide discounts and extra benefits to athletes.

A further Sport England funded initiative is the **Sainsbury's School Games**. A summer and winter festival is organised in both South and West Yorkshire where school teams that have progressed through their district competitions can compete against other school teams. In the last year four Olympic style festivals have taken place in over 26 different sports with over 9,000 young people participating. Starting with an opening ceremony which includes a parade of competitors, cultural aspects such as dancing and singing as well as sport exhibitors, an Athlete Ambassador and a mass warm up, the day then moves to the sporting areas and the competition. At the end of the competitions there is a presentation ceremony with medals and trophies awarded to winning competitors.

The wider School Games programmes that involves more local competition is supported and advocated by a **Local Organising Committee** made up of people from every different aspect of sport including representatives from NGBs, Colleges, local school networks, County Sport Partnerships and Head Teachers. The focus during the last year has been to promote the uptake of School Games across the counties with a particular focus on the inclusion of disabled children and engaging less active people to become involved.

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Trustees' Report

These events are amongst a number we run that are supported by volunteers from around the areas. In the last year 450 volunteers have contributed a total of approximately 3800 hours across a wide range of programmes.

Aim 3 - to make a significant contribution to raising the quality of the sports workforce

During this year we have broadened the **Coach Education Programme** to cover training opportunities from those supporting newcomers to the sport to those coaches supporting talented athletes. During the year over 1,000 coaches and volunteers have attended 71 different courses across the two areas. Both South and West Yorkshire have run a successful **Recruit into Coaching** programme that aims to increase the number of quality coaches. Over the year 203 coaches (130 of which are female) have been included in the programme supported by the Yorkshire Sport Foundation and National Governing Bodies of sport.

The **Club Offer** available to support amateur sports clubs has been further developed over the last year and is now in a much stronger position. During the year new landing pages on both the South Yorkshire Sport and West Yorkshire Sport websites have been developed and includes a club search of around 2,500 clubs across the area. 36 clubs were involved in a consultation which is to shape the offer going forward including piloting a national social networking function for the Club Matters website.

The aim this year was to ensure that **Volunteering** was valued and recognised across a range of sectors for the benefit of sport and active recreation. We aimed to ensure that anyone who wants to volunteer across South and West Yorkshire can do so readily and that there are not only enough well skilled volunteers but there are also a range of high quality opportunities for volunteers at local clubs and events. To enable this to happen we have focused on the recruitment, signposting, training and the reward and recognition for the volunteers across all the programmes we deliver. During the year 74 clubs have been engaged with volunteer centres with 251 volunteers deployed to placements within the area of which 113 were female.

As part of a government initiative £150 million a year has been given to primary schools across the country. The **Primary School Sport Premium** programme aims to provide support and give guidance to schools in spending their part of the premium in the best way possible. Schools are looking to maximise the investment or access services to help improve the quality and quantity of physical education and school sport. To date four PE conferences have been held across both areas with a total of 342 Head Teachers and Teachers attending. Support and guidance documents have been produced which ensure Head teachers and PE Coordinators are in a position to make informed choices to best use funding for their school.

An example of the work carried out is within the Wakefield district. Since the removal of the School Sport Partnership funding in 2011 the Wakefield district has had no coordinated training or support for PE subject leaders across the district. Over the last year, West Yorkshire Sport has provided leadership and guidance to a new steering group to develop a strategy which incorporates school improvement, local authority sport and leisure and public health. Subject leaders now have the support to enable them to become better practitioners which should lead to an increase the enjoyment and uptake of sport amongst the pupils they teach.

Aim 4 – to provide high quality insight that contributes to excellent strategic planning for sport

This year we employed for the first time a Research and Insight Officer whose role was to provide the data and information that can support our partners in effective planning. Over the year we have contributed to numerous **strategic planning** documents, several still in development, including the Doncaster Built Facility Strategy, Wakefield's Indoor Facility Strategy, and Barnsley's Sport and Recreation Strategy. This year saw the launch of the Kirklees Strategy for Physical Activity and Sport 'Everybody Active' which we led the development of.

Aim 5 – to operate an excellent, sustainable organisation that draws income from a variety of sources to improve sporting opportunities

Yorkshire Sport Foundation - formerly West Yorkshire Sport

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In common with other CSPs we have been starkly aware over the last few years of our over reliance on Sport England funding and it has been vital that we are able to broaden our income sources. This year the two teams developed income raising plans resulting in an almost doubling of the non-Sport England income to £340,000. We will continue to explore opportunities to raise income so that it can be invested into community sport across Yorkshire and to give us capacity to do so, late in the year saw the appointment of a Head of Business Development made possible by the Board investing some of its reserves.

We continue to use a number of continuous improvement tools to ensure we are offering the best possible service. At the start of the year we gained **Quest** accreditation, the industry quality standard and have retained **Safeguarding** and **Equity** Standards. As is expected with public funding Sport England has a detailed monitoring system for CSPs and it is pleasing that we have retained a 'Green' status on all elements to the assessment, the only CSP in the country to have achieved this since it was introduced three years ago. This year Sport England carried out a thorough audit of our governance and audit systems which only identified several relatively minor improvements to be made, which is again pleasing considering the young age of the company and the merger that took place last year.

Financial Review

Financial results for the year ended 31 March 2015 are shown in the Statement of Financial Activities on page 14 with the associated assets and liabilities set out in the Balance Sheet on page 15. Supporting notes to the Accounts are on pages 16 to 26 providing additional information to support the figures in the main statements. The Financial Statements have been prepared to comply with the Statement of Recommended Practice and Reporting by Charities (SORP 2005, updated 2008) and the Companies Act 2006.

Reserves Policy – The Board of Trustees has agreed a three level policy for the retention of reserves as set out in the table below:

Level	Action	Trigger Amount
Critical – 3 months operating costs plus redundancy payments	At this point, solvency of the company is a concern and consideration will be given to winding up the company. This is to be held in a contingency fund.	£309,600
Optimal – Between 6 and 12 months operating costs plus redundancy payments	At the level of 6 months reserves immediate action to be taken to reduce operating costs and/or raise more income to increase reserves levels.	£526,200 (£309,600 in contingency, £216,600 in unrestricted reserves)
Provisional Maximum – 12 months operating costs plus redundancy payments. Due to be considered by the Finance Sub-Committee.	No more than 12 months operating costs plus redundancy should be held in unrestricted reserves. Any additional funding should be invested in achieving the company's charitable objectives.	£959,500 (£309,600 in contingency, £649,900 in unrestricted reserves)

The final level of year end unrestricted reserves for 2014/2015 was £443,373 which is deemed as optimal i.e. between 6 and 12 months. During 2014/15 the Finance Sub-Committee will seek to maximise the return on cash reserves through the use of a cash flow forecast to determine what funds may be available for short to medium term investment.

Investment Policy – This year an investment policy has been introduced outlining the company's attitude to risk, time scales of investment and the objectives of investments. The objectives include seeking to produce the best financial return within an acceptable level of risk. An initial meeting has taken place with a financial planner with action to be taken during the next financial year.

Yorkshire Sport Foundation - formerly West Yorkshire Sport

Trustees' Report

Principal Funding Sources – Sport England is the key funder for Yorkshire Sport Foundation. This year an amount of £664,870 was received for core funding 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 to the Yorkshire Sport Foundation who works closely with those authorities on delivery of projects throughout the 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 companywide 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.

Future Plans

The current business plan has been extended to cover the beginning of 2015/2016. A consultation for the new strategy is underway involving members of the leadership team, members of staff and partners. There will be a launch of the new strategy in September 2015.


There will be a further push on the raising of funding separate from the main funding received.

Auditors

Naylor Wintersgill were re-appointed as the charitable company's auditors during the year.

This report has been prepared in accordance with the Statement of Recommended Practice: Accounting and Reporting by Charities (SORP 2005, updated 2008) and the Companies Act 2006.

Approved by the Board on 22 July 2015 and signed on its behalf by:



Philip Barker
Trustee

Yorkshire Sport Foundation - formerly West Yorkshire Sport
Trustees' Responsibilities in relation to the Financial Statements

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

Company law requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charitable company and of the incoming resources and application of resources, including income and expenditure, of the charitable company for that period. In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable UK accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in business.

The trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charitable company and enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

In so far as the trustees are aware:

- there is no relevant audit information of which the charitable company's auditor is unaware; and
- the trustees have taken all steps they ought to have taken to make themselves aware of any relevant audit information and to establish that the auditor is aware of that information.

**Independent Auditors' Report to the Members of
Yorkshire Sport Foundation - formerly West Yorkshire Sport**

We have audited the financial statements of Yorkshire Sport Foundation - formerly West Yorkshire Sport for the year ended 31 March 2015, set out on pages 15 to 27. 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).

This report is made solely to the charitable company's members, as a body, in accordance with Chapter 3 of Part 16 of the Companies Act 2006. Our work has been undertaken so that we might state to the charitable company's members 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 charitable company and its members as a body, for our audit work, for this report, or for the opinions we have formed.

Respective responsibilities of trustees and auditors

As explained more fully in the Trustees' Responsibilities Statement set out on page 12, the trustees (who are also the directors of the charitable company for the purposes of company law) are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view.

Our responsibility is to audit and express an opinion on the financial statements 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 (APB's) Ethical Standards for Auditors.

Scope of the audit of the financial statements

An audit involves obtaining evidence about the amounts and disclosures in the financial statements sufficient to give reasonable assurance that the financial statements 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 financial statements. In addition, we read all the financial and non-financial information in the Trustees' Report to identify material inconsistencies with the audited financial statements 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 financial statements

In our opinion the financial statements:

- give a true and fair view of the state of the charitable company's affairs as at 31 March 2015 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.

Opinion on other matter prescribed by the Companies Act 2006

In our opinion the information given in the Trustees' Annual Report for the financial year for which the financial statements are prepared is consistent with the financial statements.

**Independent Auditors' Report to the Members of
Yorkshire Sport Foundation - formerly West Yorkshire Sport**

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Matters on which we are required to report by exception

We have nothing to report in respect of the following matters where the Companies Act 2006 requires us to report to you if, in our opinion:

- adequate accounting records have not been kept, or returns adequate for our audit have not been received from branches not visited by us; or
- certain disclosures of trustees' remuneration specified by law are not made; or
- the financial statements 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 FCA
Senior Statutory Auditor

for and on behalf of:
Naylor Wintersgill Limited, Statutory Auditor

Carlton House
Grammar School Street
Bradford
BD1 4NS

22 July 2015

Yorkshire Sport Foundation - formerly West Yorkshire Sport
Statement of Financial Activities (including Income and Expenditure Account) for the
Year Ended 31 March 2015

	Unrestricted Funds	Restricted Funds	Total Funds 2015	Total Funds 2014
Note	£	£	£	£
Incoming resources				
Incoming resources from generated funds				
Voluntary income	2	73,404	2,419,364	2,492,768
Activities for generating funds	4	210,884	4,282	215,166
Investment income	5	10,250	-	10,250
Total incoming resources		<u>294,538</u>	<u>2,423,646</u>	<u>2,718,184</u>
Resources expended				
Charitable activities	6	230,310	2,352,879	2,583,189
Governance costs	7	4,800	-	4,800
Total resources expended		<u>235,110</u>	<u>2,352,879</u>	<u>2,587,989</u>
Net income before transfers		59,428	70,767	130,195
Transfers				
Gross transfers between funds		<u>30,241</u>	<u>(30,241)</u>	<u>-</u>
Net movements in funds		89,669	40,526	174,771
Reconciliation of funds				
Total funds brought forward		<u>760,126</u>	<u>492,301</u>	<u>1,252,427</u>
Total funds carried forward		<u>849,795</u>	<u>532,827</u>	<u>1,382,622</u>

All incoming resources and resources expended derive from continuing activities.

The charity has no recognised gains or losses for the year other than the results above.

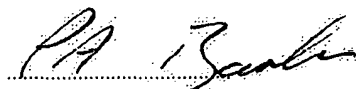
The notes on pages 17 to 27 form an integral part of these financial statements.

**Yorkshire Sport Foundation - formerly West Yorkshire Sport
(Registration number: 07633990)**

Balance Sheet as at 31 March 2015

		2015		2014	
	Note	£	£	£	£
Current assets					
Debtors	12	107,631		22,200	
Cash at bank and in hand		<u>1,633,950</u>		<u>1,562,344</u>	
			1,741,581		1,584,544
Creditors: Amounts falling due within one year	13		<u>(325,062)</u>		<u>(332,117)</u>
Net current assets			1,416,519		1,252,427
Creditors: Amounts falling due after more than one year	14		<u>(33,897)</u>		<u>-</u>
Net assets			<u>1,382,622</u>		<u>1,252,427</u>
The funds of the charity:					
Restricted funds			532,827		492,301
Unrestricted funds					
Unrestricted income funds			<u>849,795</u>		<u>760,126</u>
Total charity funds			<u>1,382,622</u>		<u>1,252,427</u>

Approved by the Board on 22 July 2015 and signed on its behalf by:



Philip Barker
Trustee

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

Yorkshire Sport Foundation - formerly West Yorkshire Sport
Notes to the Financial Statements for the Year Ended 31 March 2015

1 Accounting policies

Basis of preparation

The financial statements have been prepared under the historical cost convention and in accordance with the Statement of Recommended Practice 'Accounting and Reporting by Charities (SORP 2005)', issued in March 2005, updated 2008, applicable accounting standards and the Companies Act 2006.

Fund accounting policy

Unrestricted income funds are general funds that are available for use at the trustees' discretion in furtherance of the objectives of the charity.

Restricted funds are those donated for use in a particular area or for specific purposes, the use of which is restricted to that area or purpose.

Designated funds are unrestricted funds set aside at the discretion of the trustees for specific purposes.

Further details of each fund are disclosed in note 19.

Incoming resources

Voluntary income including gifts and grants that provide core funding or are of a general nature is recognised where there is entitlement, certainty of receipt and the amount can be measured with sufficient reliability.

Deferred income represents amounts received for future periods and is released to incoming resources in the period for which, it has been received. Such income is only deferred when:

- The donor specifies that the grant must only be used in future accounting periods; or
- The donor has imposed conditions which must be met before the charity has unconditional entitlement.

Gifts in kind are recognised in different ways dependent on how they are used by the charity:

- (i) Those donated for resale produce income when they are sold. They are valued at the amount actually realised.
- (ii) Those donated for onward transmission to beneficiaries are included in the statement of financial activities as incoming resources and resources expended when they are distributed. They are valued at the amount the charity would have had to pay to acquire them.

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).

Investment income is recognised on a receivable basis.

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 headings 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.

Yorkshire Sport Foundation - formerly West Yorkshire Sport
Notes to the Financial Statements for the Year Ended 31 March 2015

..... continued

Governance costs

Governance costs include costs of the preparation and audit of the statutory accounts, the costs of trustee meetings and the cost of any legal advice to trustees on governance or constitutional matters.

Irrecoverable VAT

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

Operating leases

Rentals payable under operating leases are charged in the statement of financial activities on a straight line basis over the lease term.

Pensions

The charity operates a defined contribution pension scheme. Contributions are charged in the statement of financial activities as they become payable in accordance with the rules of the scheme.

2 Voluntary income

	Unrestricted Funds £	Restricted Funds £	Total Funds 2015 £	Total Funds 2014 £
Donations and legacies				
Donated goods	404	-	404	-
Grants				
Grants - note 3	<u>73,000</u>	<u>2,419,364</u>	<u>2,492,364</u>	<u>2,334,066</u>
	<u>73,404</u>	<u>2,419,364</u>	<u>2,492,768</u>	<u>2,334,066</u>

Yorkshire Sport Foundation - formerly West Yorkshire Sport
Notes to the Financial Statements for the Year Ended 31 March 2015

..... continued

3 Grants receivable

	Unrestricted Funds £	Restricted Funds £	Total Funds 2015 £	Total Funds 2014 £
Kirklees Council	25,000	13,000	38,000	25,000
Sport England	-	2,380,364	2,380,364	2,136,788
Barnsley Council	-	-	-	43,778
Wakefield Council	12,000	-	12,000	26,000
Calderdale Council	12,000	-	12,000	14,000
Leeds Council	12,000	-	12,000	12,000
Bradford Council	12,000	26,000	38,000	52,000
England Athletics	-	-	-	6,000
SAYLS	-	-	-	18,500
	<u>73,000</u>	<u>2,419,364</u>	<u>2,492,364</u>	<u>2,334,066</u>

4 Activities for generating funds

	Unrestricted Funds £	Restricted Funds £	Total Funds 2015 £	Total Funds 2014 £
Sponsorship	8,700	-	8,700	10,000
Secondment	77,599	-	77,599	-
Consultancy, Coaching and Courses	124,086	4,282	128,368	56,880
Other income	499	-	499	3,706
	<u>210,884</u>	<u>4,282</u>	<u>215,166</u>	<u>70,586</u>

5 Investment income

	Unrestricted Funds £	Restricted Funds £	Total Funds 2015 £	Total Funds 2014 £
Interest on cash deposits	<u>10,250</u>	<u>-</u>	<u>10,250</u>	<u>13,479</u>

Yorkshire Sport Foundation - formerly West Yorkshire Sport
Notes to the Financial Statements for the Year Ended 31 March 2015

..... continued

6 Details of charitable activities

	Activities undertaken directly £	Support costs allocated £	2015 £	2014 £
Sports Activities and Facilities	2,480,446	102,743	2,583,189	2,238,560

7 Governance costs

	Unrestricted Funds £	Restricted Funds £	Total Funds 2015 £	Total Funds 2014 £
Support costs allocated	4,800	-	4,800	4,800

8 Trustees' remuneration and expenses

No travel expenditure was paid to the trustees during the year. None of the trustees receive remuneration or other benefit from their work with Yorkshire Sport Foundation.

9 Net income

Net income is stated after charging:

	2015		2014	
	£	£	£	£
Hire of other assets - operating leases		42,870		41,239
The audit of the charity's annual accounts	4,800		4,800	
		4,800		4,800
Auditors' remuneration - non audit services		3,627		1,674

Yorkshire Sport Foundation - formerly West Yorkshire Sport
Notes to the Financial Statements for the Year Ended 31 March 2015

..... continued

10 Employees' remuneration

The average number of persons employed by the charity (including trustees) during the year was as follows:

	2015 No.	2014 No.
Charitable activities	<u>38</u>	<u>28</u>

The aggregate payroll costs of these persons were as follows:

	2015 £	2014 £
Wages and salaries	918,658	747,230
Social security	86,906	69,602
Other pension costs	<u>75,206</u>	<u>61,212</u>
	<u>1,080,770</u>	<u>878,044</u>

Senior employees

During the year, the number of senior employees who received emoluments falling within the following ranges was:

	2015 No.	2014 No.
£60,000 - £70,000	<u>1</u>	<u>-</u>

During the year, defined contribution pension contributions on behalf of these staff amounted to £9,815 (2014 - £7,916).

During the year, the number of staff who were accruing benefits under pension schemes was as follows:

	2015 No.	2014 No.
Defined benefit	<u>1</u>	<u>-</u>

There were no employees receiving emoluments over the threshold of £60,000 in the prior year.

11 Taxation

The company is a registered charity and is, therefore, exempt from taxation.

Yorkshire Sport Foundation - formerly West Yorkshire Sport
Notes to the Financial Statements for the Year Ended 31 March 2015

..... continued

12 Debtors

	2015 £	2014 £
Trade debtors	106,780	14,583
Prepayments and accrued income	851	7,617
	<u>107,631</u>	<u>22,200</u>

13 Creditors: Amounts falling due within one year

	2015 £	2014 £
Trade creditors	140,637	176,004
Taxation and social security	14,119	-
Other creditors	720	483
Accruals and deferred income	169,586	155,630
	<u>325,062</u>	<u>332,117</u>

Creditors amounts falling due within one year includes deferred income:

	2015 £	2014 £
As at 1 April 2014	13,000	74,861
Amount released to incoming resources	(13,000)	(74,861)
Amount deferred in the year	103,302	13,000
As at 31 March 2015	<u>103,302</u>	<u>13,000</u>

14 Creditors: Amounts falling due after more than one year

	2015 £	2014 £
Accruals and deferred income	<u>33,897</u>	-

Creditors amounts falling due after more than one year includes deferred income:

	2015 £	2014 £
Amount deferred in the year	33,897	-
As at 31 March 2015	<u>33,897</u>	-

Yorkshire Sport Foundation - formerly West Yorkshire Sport
Notes to the Financial Statements for the Year Ended 31 March 2015

..... *continued*

15 Members' liability

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

16 Operating lease commitments

As at 31 March 2015 the charity had annual commitments under non-cancellable operating leases as follows:

Operating leases which expire:

	Land and Buildings		Other	
	2015 £	2014 £	2015 £	2014 £
Within one year	27,789	-	5,500	32,235
Within two and five years	-	15,543	-	-
	27,789	15,543	5,500	32,235

17 Pension scheme

Defined contribution pension scheme

The charity operates a defined contribution pension scheme. The pension cost charge for the period represents contributions payable by the charity to the scheme and amounted to £75,206 (2014 - £61,212).

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

Yorkshire Sport Foundation - formerly West Yorkshire Sport
Notes to the Financial Statements for the Year Ended 31 March 2015

..... *continued*

18 Related parties

Controlling entity

The charity is controlled by the trustees who are all directors of the company.

Related party transactions

Any connection between a trustee or senior manager with a related party must be disclosed to the Board of Trustees. During 2014/15 Yorkshire Sport Foundation paid £881 (2014 - £3,427) to Coachwise, a company offering expertise in sports 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 for West Yorkshire Sport. Payments were also made to The Bradford Bulls Foundation amounting to £2,190 (2014 - £1,500), of which Philip Barker is a director.

Yorkshire Sport Foundation - formerly West Yorkshire Sport
Notes to the Financial Statements for the Year Ended 31 March 2015

..... continued

19 Analysis of funds

	At 1 April 2014	Incoming resources	Resources expended	Transfers	At 31 March 2015
	£	£	£	£	£
Designated Funds					
Contingency	271,000	-	-	38,600	309,600
Development	4,533	-	-	(4,533)	-
Bursary	34,391	-	-	(34,391)	-
WY Basketball	1,754	-	-	(1,754)	-
WY Physical Activity	36,140	18,000	(22,630)	(448)	31,062
WY Coaching Courses and CPD	-	14,408	(17,062)	5,530	2,876
WY Active Workplace Project	-	1,632	(2,080)	448	-
WY Sporting Promise Project	-	3,000	(1,766)	-	1,234
WY Recreational Run - Activator Project	-	1,492	(5,525)	4,033	-
WY NGB Pot Project	-	3,500	(2,039)	14,618	16,079
WY Company Communication and Marketing Projects	-	125	(36,915)	36,790	-
WY Recruit into Coaching Project	-	1,329	(18,940)	34,391	16,780
SY Coaching Projects	15,662	519	(7,069)	-	9,112
SY Coaching Courses and CPD	788	5,889	(5,444)	-	1,233
SY Pilot Projects	-	10,500	(2,761)	8,817	16,556
SY Active Workplace Project	-	1,372	(3,982)	4,500	1,890
	<u>364,268</u>	<u>61,766</u>	<u>(126,213)</u>	<u>106,601</u>	<u>406,422</u>
General Funds					
Unrestricted income fund	395,858	232,772	(108,897)	(76,360)	443,373
Restricted Funds					
WY Core	730	595,036	(588,432)	17,894	25,228
WY Sportivate	56,049	490,956	(472,722)	(18,226)	56,057
WY Sport Makers/Volunteering	43,516	-	(45,717)	2,201	-
WY Creating Connections	37,910	145,173	(138,174)	-	44,909
WY Coaching	-	40,000	(39,815)	(185)	-
WY Primary School Support	20,156	84,316	(44,563)	-	59,909
WY School Games	24,596	99,000	(69,001)	(39,988)	14,607

Yorkshire Sport Foundation - formerly West Yorkshire Sport
Notes to the Financial Statements for the Year Ended 31 March 2015

..... continued

WY Running Project	18,840	-	(6,398)	(12,442)	-
WY Sport Leeds	2,077	6,218	(6,818)	-	1,477
WY School Games 15/16	-	3,007	(35,289)	32,282	-
WY Club Link Makers	13,134	85,000	(80,424)	(315)	17,395
WY DfE Disability	-	39,000	(39,000)	-	-
WY Satellite Clubs	84,370	178,374	(73,994)	(1,260)	187,490
WY Rounders	1,795	503	(864)	(1,434)	-
WY Community Games	4,512	-	(4,302)	(210)	-
WY DfE Volunteering	6,735	10,000	(4,610)	(12,125)	-
SY Core	17,894	-	-	(17,894)	-
SY Sport Makers/Volunteering	20,968	-	-	(20,968)	-
WY Volunteering	25,890	-	-	(15,755)	10,135
SY DfE Volunteering	-	10,000	(43,775)	33,775	-
SY Sportivate	15,848	316,454	(346,396)	14,094	-
SY Community Games	3,855	500	(4,500)	145	-
SY Youth Sports Trust	4,284	-	-	(4,284)	-
SY Coaching Development	-	40,000	(41,843)	1,843	-
SY Primary School Support	19,151	58,056	(56,744)	-	20,463
SY School Games	-	3,100	(13,497)	10,397	-
SY School Games 14/15	-	45,300	(29,858)	(11,378)	4,064
SY Club Link	8,785	60,000	(53,604)	(1,000)	14,181
SY Satellite Clubs	37,159	108,408	(102,533)	2,250	45,284
SY English Athletics	5,500	-	(4,758)	(742)	-
SY Rounders	227	4,025	(1,780)	-	2,472
SY Volunteering	18,320	1,220	(3,468)	13,084	29,156
	<u>492,301</u>	<u>2,423,646</u>	<u>(2,352,879)</u>	<u>(30,241)</u>	<u>532,827</u>
	<u>1,252,427</u>	<u>2,718,184</u>	<u>(2,587,989)</u>	<u>-</u>	<u>1,382,622</u>

The charity maintains a general unrestricted fund which represents funds which are expendable at the discretion of the trustees in the furtherance of the objects of the charity.

Designated funds comprise funds identified by trustees to be applied on specific projects and additionally include a contingency fund equivalent to the critical level of reserves identified in the trustees' reserves policy.

Restricted funds comprise funds to be applied towards specific sports activities subject to the conditions imposed by donors.

20 Transfers

Funds have been transferred from general to restricted funds to make up any overspend. Transfers between restricted funds reflect the merge of similar activities.

Yorkshire Sport Foundation - formerly West Yorkshire Sport
Notes to the Financial Statements for the Year Ended 31 March 2015

..... continued

21 Net assets by fund

	Unrestricted Funds	Restricted Funds	Total Funds 2015	Total Funds 2014
	£	£	£	£
Current assets	1,151,378	590,203	1,741,581	1,584,544
Creditors: Amounts falling due within one year	(267,686)	(57,376)	(325,062)	(332,117)
Creditors: Amounts falling due after more than one year	(33,897)	-	(33,897)	-
Net assets	<u>849,795</u>	<u>532,827</u>	<u>1,382,622</u>	<u>1,252,427</u>