

Charity registration number 1059115

Company registration number 03258930 (England and Wales)

**GREATER MANCHESTER SPORTS PARTNERSHIP**

**"OPERATING AS GREATER MANCHESTER MOVING"**

**ANNUAL REPORT AND FINANCIAL STATEMENTS**

**FOR THE YEAR ENDED 31 MARCH 2024**

# GREATER MANCHESTER SPORTS PARTNERSHIP

## "OPERATING AS GREATER MANCHESTER MOVING"

### LEGAL AND ADMINISTRATIVE INFORMATION

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<b>Management Committee</b>	Mr M J Perls MBE Mr W E Heppolette Mr E W Baker Ms S Brown-Fraser Ms K Calvin-Thomas Ms S B M Carr MBE Mr D Cropper Cllr L M Feeley Mr R Mukherjee Mr S C Pleasant MBE Ms J Harrison	(Appointed 6 October 2023)          (Appointed 2 December 2023)
<b>Secretary</b>	Mr L Davies	
<b>Charity number</b>	1059115	
<b>Company number</b>	03258930	
<b>Registered office and operational address</b>	Greater Manchester Moving House of Sport Rowsley Street Manchester M11 3FF	
<b>Operating name</b>	Greater Manchester Moving	
<b>Auditor</b>	Sumer Audit Amelia House Crescent Road Worthing West Sussex BN11 1RL	
<b>Bankers</b>	The Co-operative Bank PLC 1 Balloon Street Manchester M60 4EP  CAF Bank Ltd 25 Kings Hill Avenue Kings Hill West Malling Kent ME19 4JQ	

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# GREATER MANCHESTER SPORTS PARTNERSHIP

## "OPERATING AS GREATER MANCHESTER MOVING"

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# GREATER MANCHESTER SPORTS PARTNERSHIP

## "OPERATING AS GREATER MANCHESTER MOVING"

### MANAGEMENT COMMITTEES' REPORT (INCLUDING DIRECTORS' REPORT)

#### FOR THE YEAR ENDED 31 MARCH 2024

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The Management Committee present their report and the audited financial statements for the year ended 31 March 2024. Included within this report is the trustees' report and directors' report as required by company law.

Legal and administrative information set out earlier in this document forms part of this report. The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements 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)" (effective 1 January 2019).

It is a requirement that the charity reports on how it satisfies the public benefit test introduced by the Charities Act 2006. Greater Manchester Moving can report as follows:

- a) the report of those activities undertaken by Greater Manchester Moving to further its charitable purposes for the public benefit can be found in this report under the headings 'Objectives and Activities' and 'Achievements and Performance'.
- b) accordingly, the trustees hereby state that they have complied with the duty in Section 4 of the Charities Act 2006 to have due regard to public benefit guidance published by the Charity Commission.

#### Objectives and activities

Greater Manchester Moving is a Greater Manchester (GM) charity with a clear purpose to Change Lives Together through movement, physical activity and sport. We **lead, support and connect people and partners** across Greater Manchester to develop and deliver on a whole system vision and approach to **GM Moving in Action**.

During the year ended 31 March 2024 the charity's objects were:

- 1 (a) promoting and enabling increased levels of participation in physical activity and sport;
- 2 (b) encouraging sporting, recreational, and other leisure time activities that promote health and wellbeing;
- 3 (c) the provision of recreational and social facilities and opportunities for the public at large or those who, by reason of their age, disability, social and economic circumstances or protected characteristics, have need of such facilities;
- 4 (d) the improvement and preservation of good health and wellbeing through engagement in active lives.

#### Strategy

Greater Manchester Moving is one of 43 **Active Partnerships**; a network across the country who work collaboratively to create the conditions for an active nation. We have a unique and trusted strategic partnership with the GM Combined Authority, Health and Social Care Partnership, the 10 local authorities in GM and Sport England. We also work with Sport England to support the local implementation of the **Uniting the Movement Strategy**. A strategy which sets out Sport England's 10-year vision to "transform lives and communities through sport and physical activity."

The Greater Manchester Moving **business plan and priority plans 2023-25** sets out the vision, mission, purpose and values of the organisation. It provides an overview of our organisational priorities up to 2025 and describes how the organisation supports people and partners across the Greater Manchester system and wider to deliver Greater Manchester's whole system strategy for physical activity **GM Moving in Action**.

The **GM Moving in Action** strategy sets out what is needed to get people moving more by designing moving into everyday life. Helping people move a little more, making it easier to be active and a natural part of how we all live, travel, work and play in Greater Manchester

Greater Manchester Moving leads, supports and connects people and partners across the system to develop and deliver on the whole system vision and approach to GM Moving in Action.

# **GREATER MANCHESTER SPORTS PARTNERSHIP "OPERATING AS GREATER MANCHESTER MOVING" MANAGEMENT COMMITTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)**

**FOR THE YEAR ENDED 31 MARCH 2024**

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## **Activities**

Greater Manchester Moving has committed to contributing towards the GM Moving movement and delivering GM Moving in Action commitments. The Charity's role in doing this is organised in the following ways:

### **People Families and Communities:**

To work with and meet the needs of Greater Manchester people, families and communities, in all their diversity, to enable everyone to live an active life.

- Active Children and Young People.
- Active Adults.
- Active Older Adults.

### **Inclusive Participation and Access**

To widen access and participation in physical activity, sport and active travel to create a greater, more inclusive choice of ways to be active every day.

- Sport, Leisure and Physical Activity.
- Walking, wheeling and cycling

### **Active places**

To grow and spread place based active approaches, environments and partnerships to create the conditions for an active life in localities, neighbourhoods and across the city region.

- Place based working - Localities.
- Healthy Active Places

### **Whole System Integration**

To work together as one GM team to lead, model, advocate for and embed a whole-system approach to physical activity, creating the conditions within a healthy, green, socially just city region where everyone can move and live a good life.

- Health and Care Integration.
- Culture and System Change.

### **Catalysts**

There are some specific areas of work which underpin and provide the foundations for whole system change.

- Marketing and Communications.
- Data, Insight, Evaluation and Learning.
- People, Leadership and Workforce

### **Business Operations**

A commitment to maintaining the highest standards of governance and financial management and in doing so ensuring that we remain compliant with all statutory, regulatory and contractual requirements, including but not limited to those set by the Charity Commission, Companies House and the Code for Sport Governance.

To achieve these shared priorities Greater Manchester Moving will lead, support and connect the conversations and work across the Greater Manchester systems in the following ways:

#### **1. Understanding, Learning and Sharing**

- Gathering analysis and understanding of data, insight and evidence (about why active lives matter and what is going on in Greater Manchester communities).
- Understanding what makes change happen.
- Developing, leading and delivering learning approaches providing an environment to test, learn and innovate.
- Translating and sharing the understanding of what makes change happen.

#### **2. Leading and Supporting Change**

- Influencing systemic and structural drivers of active lives for all.
- Engaging and influencing across the system to enable change (in priority areas, places and sectors).
- Developing and leading approaches that support culture change, system change and behaviour change across the life course.

# GREATER MANCHESTER SPORTS PARTNERSHIP "OPERATING AS GREATER MANCHESTER MOVING" MANAGEMENT COMMITTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)

**FOR THE YEAR ENDED 31 MARCH 2024**

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- Facilitating, convening, enabling and connecting people and organisations across the system to work together with shared ambition and purpose.
- Providing high quality public narrative, marketing and communications to enable change.
- Supporting people and leadership development across the system.

### **3. All Underpinned by...**

- Excellence in governance, finance, HR and business operations.
- Embedding equality, diversity and inclusion in all we do.

We believe in people. We believe that with the right opportunities, everyone should reach their full potential and we believe that moving more, and participating in sport and physical activity is a fundamental key to unlocking potential. Our aim is to have a workforce that not only thrives, but also reflects and understands the communities we work for and with, and one which encourages a sense of belonging for our team and partners.

Our **People Plan** provides an overview of the strategies, commitments, systems and procedures pertaining to our aim of being a great company to work for and with.

### **Equality, equity, diversity & inclusion: Our commitment**

Greater Manchester Moving is committed to providing equal opportunities and promoting diversity, irrespective of ethnicity, age, gender identity, sexuality, disability, religion, pregnancy or personal circumstance. We ensure we consider lived experiences and personal circumstance when creating an equitable working environment, by promoting a safe, equal and respectful workplace.

Equality, equity, diversity and inclusion is critical for the success of Greater Manchester Moving and the achievement of our vision. We are fully committed to treating all our employees, job applicants and volunteers equally and equitably. As an employer, we aspire to being a diverse, inclusive and responsible organisation.

Our **Equality, Equity, Diversity and Inclusion Plan** defines our unbridled commitment to becoming a more equal, fair, diverse, and inclusive organisation, which we know will enable us to make better, more informed decisions, provide wider perspectives, increase innovation and creativity, drive change and improve performance.

### **Environmental, Social and Governance statement**

The GM Moving Board will do what's right for people and planet. We will ensure we factor impact on stakeholders, wider society and the environment into the decisions we make, and the actions we take. This is an important part of our overall Code of Governance commitments.

### **Purpose and vision**

We will be known for turning visionary, values-based leadership into action and change on ESG matters, sharing progress against targets. We will use evidence and learning to grow a movement and inspire collective, positive action for change so that ESG is embedded in everything we do. We will draw on the expertise and experience of the leading experts in Greater Manchester to support us on this journey.

### **Key messages**

- Environmental, social and governance impact matters to active lives for all.
- Together we can create the conditions and measures for our organisation to positively impact on these areas.
- We all have a role to play to embed this across our organisation.

### **Our role as an Active Partnership.**

- **Purpose:** we exist to change lives through movement, physical activity, and sport.
- **Role and values:** Leading, supporting and connecting, with passion, purpose, and integrity.

**The role of our board** is: to lead and challenge us, to provide us with a breadth of knowledge that will enable us to make decisions together with the best possible outcomes for those we serve, and the wider environment.

**The role of our team** is: to ensure that all elements of the ESG policy are seamlessly threaded through our decision making and daily operations for the betterment of the people and planet.

# GREATER MANCHESTER SPORTS PARTNERSHIP "OPERATING AS GREATER MANCHESTER MOVING" MANAGEMENT COMMITTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)

**FOR THE YEAR ENDED 31 MARCH 2024**

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## **How our activities deliver public benefit**

The trustees have paid due regard to the Charity Commissions guidance on public benefit and the Greater Manchester Moving business plan remains the overall strategy for Greater Manchester Moving. In the delivery of the business plan and the priority plans that are attached to it, we will unlock the barriers to people being active and moving more, by connecting different parts of the GM system, pooling resources (people and finance) and enabling communities to be self-activating. If this is achieved, then the following benefits could be realised:

Inactivity is a challenge to shift. Doing less than 30 minutes of physical activity per week is a key cause of obesity and one of the top 10 causes of early deaths. Regular exercise can help prevent chronic diseases such as heart disease, diabetes and cancer, which together costs Greater Manchester's health services more than £26 million every year.

Economically, **Every £1 spent on sport and physical activity generates almost £4 in return** across health and wellbeing, strengthening communities and the national economy. (Get Active: a strategy for the future of sport and physical activity, DCMS, 2023)

Physical inactivity costs our local economy £325m a year. 15 million days are lost due to sickness absences across the Northwest each year – with physically active workers taking far fewer sick days and work-based physical activity programmes helping to reduce absences. For individuals, doing 30 minutes of exercise three times a week has been calculated to increase average earnings by 7.5%. (GM Health and Social Care Partnership -Transforming the health of our population in Greater Manchester, 2022)

The health benefits of sport and physical activity are well known. Active people live healthier, longer and happier lives, with physical activity reducing the risk of disease, helping to support individuals to maintain a healthier weight and a wide-ranging musculoskeletal health benefits.

## *Physical Activity*

- Reduce risk of **some cancers**: lowering the risk of endometrial and colon cancer by 30%, and breast cancer by at least 12%, and significantly reducing the likelihood of colon, breast and prostate cancer from **recurring**.
- Prevent **type 2 diabetes**: the more exercise you do, the greater the effect. For those reaching the recommended 150 minutes a week, the risk of diabetes is reduced by a quarter (compared to inactive people). But for those doing double this amount the reduction is 36%, and for those doing the equivalent of two hours a day, the risk falls by over half (53%).
- Lower risk of developing dementia: at least an 18% reduction, according to one **systematic review**
- Better **quality of life**: extending healthy life expectancy and reducing the risk of falls, and being active also enables older people to continue to go out and meet friends and family, staving off social isolation and loneliness.
- Reduce the risk of **cardiovascular disease** (CVD): a 25–30% reduction in stroke among active individuals, and people who are inactive may be at as much as twice the risk of coronary heart disease.

Increasing physical activity can also improve mental health, reducing stress and increasing self-esteem, strengthen friendships, family and community relationships, and improve our air quality and environment.

## *Mental Health*

Being active and playing sport can lead to greater self-esteem, reduced anxiety and increased confidence. **Active lifestyles are associated with 30 million fewer GP visits** and 375,000 fewer people being diagnosed with depression, which helps to reduce absenteeism and thus increase productivity at work.

Many studies and clinical trials have shown specific benefits including: improved mood, **reducing symptoms of stress, anger, depression and job burnout**, alleviating anxiety and slowing cognitive decline. It has been suggested that physical activity may have effects on **treating depression** comparable to Prozac or behavioural therapy. Link to Active data information

<https://www.gmmoving.co.uk/data-and-learning/evidence-review-outcomes-associated-with-sport-and-physical-activity>

# GREATER MANCHESTER SPORTS PARTNERSHIP "OPERATING AS GREATER MANCHESTER MOVING" MANAGEMENT COMMITTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)

**FOR THE YEAR ENDED 31 MARCH 2024**

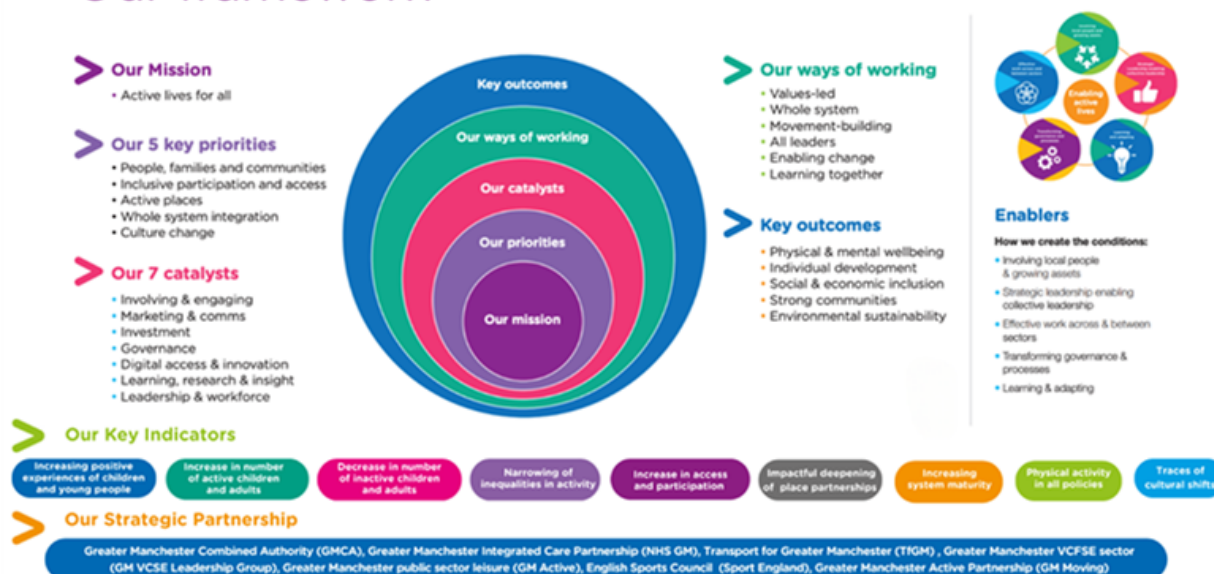
## Key Outcomes and Beneficiaries of our Services:

The outcomes of our work are aligned to contributing to the Governments policy priorities with a strong focus on the broader outcomes of activity:

- Physical Wellbeing
- Mental Wellbeing
- Individual Development
- Community Development
- Economic Development

These outcomes are fundamentally measured through the national survey Active Lives and National Health data sets.

## GM Moving In Action Our framework



The shared framework for GM Moving in Action provides a high-level approach to measuring progress against each of the key commitments and priorities. Greater Manchester Moving sets out its priorities and plans each year to ensure our greatest possible contribution to progress.

The trustees review the aims, objectives and activities of the charity each year. This report looks at what the charity has achieved and the outcomes of its work in the reporting period. The trustees report the success of each key activity and the benefits the charity has brought to those groups of people that it is set up to help. The review also helps the trustees ensure the charity's aims, objectives and activities remained focused on its stated purposes.

The trustees have referred to the guidance contained in the Charity Commission's general guidance on public benefit when reviewing the charity's aims and objectives and in planning its future activities. In particular, the trustees consider how planned activities will contribute to the aims and objectives that have been set.

## Achievements and performance

The charity's main activities and who it helps are described below. All its charitable activities focus on improving people's health and wellbeing through increasing physical activity. Our successes are a result of our strong team who lead, support and connect with partners across the system connecting the GM Moving strategy to delivery at a local level.



# GREATER MANCHESTER SPORTS PARTNERSHIP "OPERATING AS GREATER MANCHESTER MOVING" MANAGEMENT COMMITTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)

**FOR THE YEAR ENDED 31 MARCH 2024**

## Active Lives data – Adults

The latest Active Lives results show that 72.0% of adults in the region are active for at least 30 minutes a week, equating to 1,670,800 adults moving; an increase of 26,600 from the survey 12 months ago

- Those with a long-term disability or health condition, aged 75+ years and from lower socio-economic groups (NS SEC 6-8) remain the most likely to be inactive.
- However, prior to the pandemic inactivity was reducing across all demographics, except South Asian, Black, Mixed and White Other ethnic groups, students or other occupations (NS SEC 9) and 16-34 years.
- Although during the pandemic all demographics saw a rise in inactivity, in particular South Asian ethnic groups and lower socio-economic groups (NS SEC 6-8) by nearly or over 10% respectively.
- Most have remained stable in the last 12 months and recovered to baseline levels, except student and other occupations (NS SEC 9), South Asian ethnic groups, lower socio-economic groups (NS SEC 6-8) and 16-34 years.
- However, those from lower socio-economic groups (NS SEC 6-8) and with a long term health condition or disability have seen inactivity levels fall in the last 12 months. Whereas those from Black ethnic groups have seen an increase in inactivity in the last 12 months.
- For 16-34 years, South Asian ethnic groups and students or other occupations (NS SEC 9), this is a continued gradual increase, mitigating the pandemic years. Whereas lower socio-economic groups (NS SEC 6-8) although decreasing before the pandemic, have not recovered as other demographic groups. Potentially leaving these groups behind

[www.gmmoving.co.uk/data-and-learning/greater-manchester-adult-activity-levels-november-2022-23/](http://www.gmmoving.co.uk/data-and-learning/greater-manchester-adult-activity-levels-november-2022-23/)

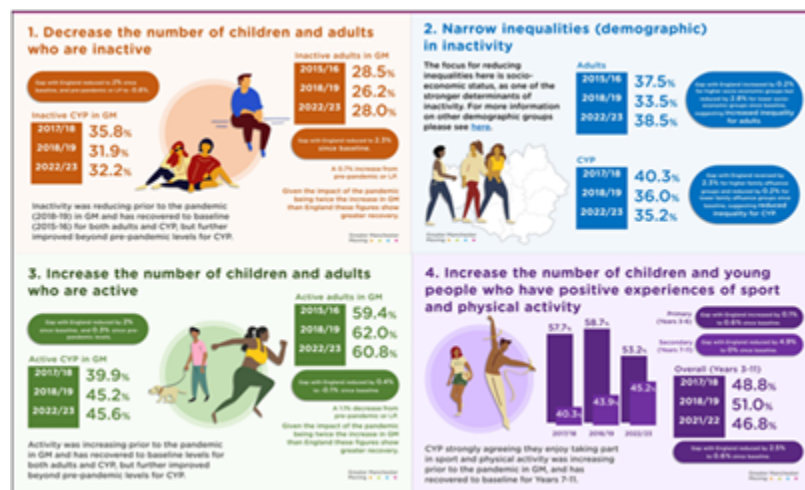
## Active Lives Data – Children and Young People

Survey data from Sport England for the academic year 2022-23 shows that the initial recovery from the impact Covid-19 had on the activity levels of children and young people has remained stable. 45.6% of children and young people in Greater Manchester meet Chief Medical Officer guidelines and achieve an average of 60 minutes or more of physical activity a day. Whilst 32.2% are failing to achieve 30 minutes of physical activity a day.

[www.gmmoving.co.uk/data-and-learning/greater-manchester-children-young-people-activity-levels-2022-23/](http://www.gmmoving.co.uk/data-and-learning/greater-manchester-children-young-people-activity-levels-2022-23/)

## Sport England Key Outcomes

Sport England has four key outcomes linked to their *Uniting the Movement* strategy against which they measure impact of their investment. The infographic below shows the progress that Greater Manchester has made against those outcomes.



# GREATER MANCHESTER SPORTS PARTNERSHIP "OPERATING AS GREATER MANCHESTER MOVING" MANAGEMENT COMMITTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)

**FOR THE YEAR ENDED 31 MARCH 2024**

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## Key Successes

Our activities are wide ranging from policy and strategic influence, communications, learning and development, programme development and delivery, research, insight and evaluation.

Some specific highlights included:

- Our strategic influencing and advocacy secured greater political and senior leadership commitment to the physical activity agenda. For example GM Moving referenced within the Integrated Care Partnership strategy - **Improving health and care in Greater Manchester 2023-2028**.
- Rebranded GreaterSport to Greater Manchester Moving.  
*"The "brand" is super strong in GM. Conversation moved on massively in five years. Recognised, respected, referenced everywhere."* (Feedback in the Partner Survey November 2023).
- Curated and delivered the **GM Moving Conference**. Over 1300 attendees (online and in person) from across Greater Manchester and wider afield attended a day in Manchester to listen and discuss the role of physical activity, movement and sport in everyday life. This provided the opportunity to share the learning from GM whilst also creating connections with other organisations and individuals who have a role to play in supporting Active Lives for All.
- Working with colleagues across the country and wider to share our experiences of creating and embedding a movement for movement e.g. launch in North Wales. <https://www.gmmoving.co.uk/news/england-wales-and-scotland-unite-to-grow-active-workplaces-movement/>
- Held first Global Community of Practice. An online space to discuss how to create whole system change with other countries.

Specific work strand achievements and impacts can be seen below:

## Children and Young People

- **Feel Good Your Way** – Designed by young people, the **Feel Good Your Way** campaign supported young people to co-create opportunities for young girls to be active and boost their mental health and wellbeing.
- **Headstart Programme** – Co-funded community based mental literacy programme delivered across Greater Manchester in 38 schools (18 primary and 20 secondary) over 240 hours and engaging over 100 young people. Partners include GM NHS, EFL Trust, Rochdale AFC Community Trust, Bolton Wanderers in the Community, Foundation 92 and other youth service providers
- **Opening School Facility Fund** – Distributed Department of Education Funding 47 schools across 9 boroughs in Greater Manchester to support more young people to be active in locations which are safe and familiar to them.
- **Creating Active Schools (CAS)** – CAS Framework supports schools to embed physical activity in policies, systems, behaviours and environments, so that it becomes everyone's responsibility; from pupils, to staff, parents and governor. In GM, we have 4 new schools trained and held the first community of practice attended by 11 schools.

## Active Adults

- **StrongerThan** - Worked collaboratively with Salford University on research piece around Strength based exercise messaging in middle age, resulting in a published list of 11 guidelines to support leisure providers, workplaces, and the health sector when promoting strength-based activities.
- Refresh of **Active Workplaces** toolkit and relaunch of to encourage businesses to allow staff to move more during the working day.

## Inclusive Participation and Access

- **GM Walking and wheeling fund** - invested in 38 organisations across Greater Manchester. The fund aims to improve the health and wellbeing of communities in Greater Manchester by encouraging people who are less active or inactive to walk or wheel (e.g. using a wheelchair/mobility aid or pushing a pram) regularly.
- **GM Walking Festival** - 299 led group walks were offered, hosted by 123 different organisations and partnerships.
- **Sports Welfare Officer project** – Employed two Sport and Physical Activity Welfare Officers as part of national network of over 60 Sport Welfare Officers who will add capacity and expertise to the existing safeguarding work of National Governing Bodies and Active Partnerships.

# GREATER MANCHESTER SPORTS PARTNERSHIP "OPERATING AS GREATER MANCHESTER MOVING" MANAGEMENT COMMITTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)

**FOR THE YEAR ENDED 31 MARCH 2024**

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- **National Governing Body of Sport (NGBs) relationships** - Reconnected with NGBs on individual basis, and reconvened network in Greater Manchester hosting two events attended by 20 NGBs.

## **Active Places**

- **Place Partnership** – Secured £2million investment to support Place Based work in communities across Greater Manchester.
- **Right to the Streets** - Developed and launched Right to the Streets toolkit  
Co-authored an **Age-Friendly Developments Guide** on behalf of the Greater Manchester Planning, Ageing and Housing Group.

## **Whole System Integration**

- **Health integration** – securing £668,339 to lead, support and connect GM Moving and the integrated health care system
- Building on the previous year's **deep dive evaluation** we have been putting into practice the 8 practical recommendations of the ways of working that help to integrate physical activity via approaches such as PACC (Physical Activity Clinical Champions) and Active Practices.
- **Sharing the knowledge and experiences** gained in Greater Manchester to support other places in their thinking around whole system approaches to create the conditions for Active Lives for All. For example, working with North Wales and sharing Active Soles and Place Partnership approaches.
- **Key role in the national health integration work** via the Active Partnership Network including hosting and facilitating the 'Designing Physical Activity into Health and Care Systems' National event in Manchester where over 110 people came together to understand what integrating physical activity into health and care systems looks like in place across the Active Partnerships Network and to help increase connections to collectively create the conditions through a whole systems approach. 'Fantastic collaborative culture of learning nurtured throughout. Vulnerability and challenges recognised while aspiring to drive Uniting the Movement forward' (feedback in post event evaluation).

## **Catalysts**

- Designed relatable communications about different approaches that focus on the **benefits that movement has on health outcomes**.
- Network of **research ambassadors** created to support Place Partnership work and embed evaluation and learning capacity in localities as part of the work.
- **Moving More** resource developed and delivered to 76 individuals across 30 organisations.
- **3 Volunteering Communities of Practice** with attendance from 40 organisations.

## **Business Operations**

- Submitted all evidence as part of the **Sport England Code of Governance** compliance. This has subsequently been approved - GM Moving has now met all the requirements of A Code for Sports Governance.
  - Created an **investment portfolio** working with Investec.
  - Fully moved back into the **House of Sport** offices, supporting improvements in cross-team working, morale and wellbeing.
    - *I like to be in the office 3 days/week. So much easier to build relationships and discuss work with people face-to-face. Nice to have flexibility either side of Team Tuesday to fit it around in-person and face-to-face meetings.*
    - *Having the choice around where I work is really helpful, but I do also like the fact that Tuesday is a regular office day as this helps build relationships across the team.*
- Staff Survey November 2023*

# GREATER MANCHESTER SPORTS PARTNERSHIP "OPERATING AS GREATER MANCHESTER MOVING" MANAGEMENT COMMITTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)

**FOR THE YEAR ENDED 31 MARCH 2024**

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- **Developed our organisational plans** to help us to further embed a culture where everyone is valued, listened to and treated with care, kindness and respect:
    - Our [People Plan](#) provides an overview of the strategies, commitments, systems and procedures relating to our aim of being a great company to work for and with.
    - Our [Equality, Equity, Diversity and Inclusion Plan](#) is intrinsically linked to the [People Plan](#), going one step further in defining our unbridled commitment to becoming a more equal, fair, diverse, and inclusive organisation, which we know will enable us to make better, more informed decisions, provide wider perspectives, increase innovation and creativity, drive change and improve performance. The Team and Board have co-designed a commitment statement and set of ambitions that signify the importance we place on promoting, embedding and advancing EEDI.
  - **Improvements across our Staff Survey** - 100% of staff still 'strongly agree/agree' that GM Moving is a great place to work.
    - *The best place I have worked at, hands down. Not perfect by any means but a great bunch of people who genuinely care about the work that they do and a leadership team who have created a culture that staff can be themselves and grow in.*
- Staff Survey, November 2023*

## Financial review

Investment from our primary funders was secured. An agreement was signed with Sport England for a 5-year investment (2022-27) and we also secured investment from both GMCA (£175,600) and Greater Manchester Integrated Care Partnership (£668,339) each for a duration of 1 year to March 2024.

Income for the year 2023/24 was approximately £3m compared to £3.6m in 2022/23 (16% decrease). Sport England was Greater Manchester Moving's largest funder, contributing £1.8m this year compared to £2.2m in the 2022/23. This reduction was due to programmes finishing within the financial year most notably the Together Fund and Safer Streets and a roll forward of investment in Children and Young People delivery from 2022/23 into 2023/24.

Expenditure on charitable activities for the year was approximately £3.3m, compared to £3.5m in 2022/23 (The decrease of 6% was offset by the planned deployment of restricted reserves from the previous year).

At the balance sheet date, the charity had net assets of £1.4m, compared to £1.7m at 31 March 2023.

As a means to protect the value of reserves retained as part of the reserves policy, in June 2023, the charity established an investment portfolio (£0.2m) managed through an external management company – Investec. The investment was distributed via an agreed investment policy which considered Environmental, Social and Governance factors and set out in what areas of business, investment could not be made:

- Tobacco
- Gambling
- Armaments
- Animal Testing
- Fossil Fuels

At the end of March 2024, the investment had grown to £216,000 an increase of 8%. Cash deposits had increased from £264,000 to £520,000 during the year ended 31 March 2024. This increase in cash was a result of underspend in some of the projects and the timing of grant receipts at the end of financial year.

Trade debtors decreased from £414,000 to £131,000 during the year ended 31 March 2024. This was due to debtors from the previous financial year (2022/23) paying outstanding sums before the end of 2023/24.

Prepayments and Accrued Income decreased from £882,000 to £33,794 during the year ended 31 March 2024. This was a result of funding being received from Sport England and GMCA in respect of the previous year.

The accounting policy with regards to the Greater Manchester Pension Fund pension scheme has changed during the year ended 31 March 2024. The trustees have obtained the information in relation to the relevant elements of The Charity's share of the Greater Manchester Pension Fund pension scheme that enables defined benefit accounting to be adopted. Further details on this are set out in note 20.

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# **GREATER MANCHESTER SPORTS PARTNERSHIP "OPERATING AS GREATER MANCHESTER MOVING" MANAGEMENT COMMITTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)**

**FOR THE YEAR ENDED 31 MARCH 2024**

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## **Principal funding sources**

There are 3 principal funding sources within the organisation:

- A five-year funding agreement with Sport England as a strategic partner up to 2027
- A two-year funding agreement with GM Combined Authority up to March 2026
- A three-year funding agreement with GM NHS up to March 2027.

As part of the board's decision to reduce financial risks and maximise investment income, the charity continued to invest some of its reserves in long term deposit accounts with CAF Bank, Virgin Bank, Metro Bank & Shawbrook Bank as well as a portion of invested low risk securities. The charitable company is an admitted body of the Greater Manchester Pension Fund. See note 1.12 for further details on the accounting for this scheme.

## **Reserves policy**

The charity has established a free reserve policy that focuses on the quantum and liquidity of available reserves to ensure sufficient working capital is available and to accommodate the financial impact of the risks the charity may face. Given the significant dependence on our primary funding partners the policy also considers the funds required to address the impact of a material change in funding levels from our primary funding partners. Free reserves exclude restricted funds and designated funds, and the policy is reviewed annually. For the current year the board of trustees have considered the working capital needs and the potential risks the charity faces and has determined that a free reserves requirement is an amount of £670,000 which should be available in cash or assets we could readily liquidate. At the balance sheet date our free reserves were £970,000. This shows excess reserves of £299,000 at the balance sheet date. As part of our strategic planning process, the Trustees will continue to consider how these excess reserves can best be applied over the medium term to accelerate our charitable mission.

## **Unrestricted, Restricted and Designated Funds**

On 31 March 2024, the charity had total funds of £1.3m. Of this balance, £970,000 were unrestricted funds and £394,000 were restricted. (Restricted funds are those funds that have been received for specified purposes and projects).

In comparison for the year ended 31 March 2023 there were funds of £1.7m. Of this balance, £931,000 were unrestricted funds and £783,000 were restricted.

## **Future Plans**

Greater Manchester Moving has developed a business plan which sets out our purpose, vision and mission, our values and the way we work, who we are and what we do. It describes how we support people and partners across the system and outlines our value and contribution to GM Moving in Action. It provides an overview of our organisational priorities over the next 2 years.

## **Purpose**

Greater Manchester Moving's purpose is Changing Lives Together through Movement, Physical Activity and Sport.

## **Vision**

United communities and more equal and inclusive places in which people can lead happier, healthier and more active lives

## **Mission**

We lead, support and connect a Greater Manchester system that creates the conditions to enable Active Lives for All

Operationally, Greater Manchester Moving will continue to work on its systemic and delivery roles as outlined in our submission to Sport England for primary investment as well as delivering against the priority plans which support the ambitions within GM Moving in Action.

Within the organisation, we have identified the foundations which help to create and sustain a healthy, productive, efficient, high-performing, motivated and progressive organisation that leads the way, within Greater Manchester and beyond.

# GREATER MANCHESTER SPORTS PARTNERSHIP "OPERATING AS GREATER MANCHESTER MOVING" MANAGEMENT COMMITTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)

**FOR THE YEAR ENDED 31 MARCH 2024**

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- Financial sustainability
- Stakeholder relationships
- Learning and development
- Workplace operations
- Organisational culture
- Strategic development

These foundations and building blocks of a high performing organisation are what we measure ourselves against.

## **2024-25 Key Areas of Focus**

In response to this message from our Chair,

*"GM Moving is viewed positively and significantly locally, nationally and internationally. There is a sense of permission and invitation to offer something bigger. We could make a more significant contribution and we have more value to add. Currently, there's an informality to that ask. There is a generosity and openness about how we operate, and a continual ask from others for us to share, support learning, coach, mentor and guide people, organisations and places in their work"....*

We are taking greater responsibility for our leadership in Uniting the Movement, and taking positive action, aligned to our values, to lead, support and connect within and outside of Greater Manchester. This includes:

- Ambitious, confident, progressive leadership on GM Moving and Uniting the Movement.
- Strategic leadership on policy and influence locally and nationally.
- Growing, diversifying and strengthening involvement across GM and nationally.
- Developing a support offer for other places and aligned missions, to better support and share the learning in action.
- Lead, support and connect with strategic leaders in every locality across GM as health integration and place-based working continues to mature.
- Continued high quality delivery of the GM Moving business plan and maintenance of the values, culture and ways of working across the team- learning all the time about how to create the conditions for change and lead with a movement for movement with disproportionate influence and impact.

## **Structure, governance and management**

Greater Manchester Moving is a Company Limited by Guarantee, registered in England and Wales, No. 3258930, registered Charity No. 1059115. It is governed by its Articles of Association. Greater Manchester Moving was originally constituted in 1996 (as GM Youth Games) and changed its name in 2000 to GM Sports.

The Management Committee, who are also directors under company law, who served during the year and up to the date of this report were as follows:

Mr M J Perls MBE

Mr W E Heppolette

Mr E W Baker

(Appointed 6 October 2023)

Mr S Bhandari

(Resigned 23 September 2024)

Ms S Brown-Fraser

Ms K Calvin-Thomas

Ms S B M Carr MBE

Mr D Cropper

Cllr L M Feeley

Mr R Mukherjee

Mr S C Pleasant MBE

Ms J Harrison

(Appointed 2 December 2023)

Mr R Roe

(Resigned 6 October 2023)

Mr R D Young

(Resigned 6 October 2023)

# **GREATER MANCHESTER SPORTS PARTNERSHIP "OPERATING AS GREATER MANCHESTER MOVING" MANAGEMENT COMMITTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)**

**FOR THE YEAR ENDED 31 MARCH 2024**

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The employees who are considered to be key management personnel are:

Ms H Lever	Chief Executive
Ms E Holt	Strategic Director
Mr M Stocks	Strategic Director (Sabbatical Leave)
Ms B Sutcliffe	Strategic Director (Maternity Leave)
Mr R Davis-Boreham	Strategic Director
Mr J Sarling	Strategic Director (Started July 2024)
Mr E Asong	Finance Director (Resigned March 2024)
Mrs C Grime	Head of Finance (Started August 2024)

Partnership. The Articles of Association were amended in 2023 to reflect updated Company Objects and also current legislation.

As a Charitable Company, Greater Manchester Moving has a Board of Directors who also serve as the Charity Trustees. Trustees/Directors are recruited against a skills matrix that defines areas that the company needs represented, to drive the business plan forward for the benefit of GM. The Strategic Lead Business Operations acts as Company Secretary. All Directors/Trustees undergo Induction Training. This is carried out by the CEO and supported by the Strategic Lead Business Operations.

There is a comprehensive induction pack which includes Terms of Reference of the Board and Subgroups; Trustee Job Description; Roles of the Board; Code of Conduct; Levels of Delegated Authority; Declaration of Interests, and information on Greater Manchester Moving structure. Members of the charity guarantee to contribute an amount not exceeding £1 to the assets of the charity in the event of winding up. The total number of such guarantees on 31st March 2024 was 12 (2023:12). The management committee are members of the charity, but this entitles them only to voting rights. The management committee have no beneficial interest in the charity. All management committee give their time voluntarily and receive no benefits from the charity. Any expenses reclaimed from the charity are set out in note 12 to the accounts.

There are two sub committees of the main board – Audit and Risk and Nominations and Remunerations. Both committees meet formally twice a year outside of the main board meetings and have decision-making functions based on recommendations brought forwards by the Executive Team. Both committees report directly to the main Board.

The executive functions of the Company are managed by the Executive Team, which consists of Hayley Lever (Chief Executive Officer) and four Strategic Directors. The CEO and Directors have delegated powers for the day-to-day management of Greater Manchester Moving. Greater Manchester Moving is an independent company (as outlined above) and is part of a wider support network (the Active Partnership Network). The APNT connect, strengthen and enable Active Partnerships, and as nurturing relationships across different sectors, stakeholders and within government bodies and departments.

## ***Related parties and relationships with other organisations***

Greater Manchester Moving is a Company Limited by Guarantee and a Registered Charity. It has no subsidiary undertakings. It works closely with a wide range of organisations and charities to further its charitable objects. These include National Governing Bodies of Sport, Active Partnership Network, GM combined Authority, GM Local Authorities, The Integrated Health & Care Partnership, Sport England and other local cross sector organisations.

## ***Remuneration policy for key management personnel***

Greater Manchester Moving has a Pay Policy Statement which sets out Greater Manchester Moving's approach to setting the pay of its employees by identifying the method by which all salaries of employees are determined and who is responsible for ensuring the policy is adhered to. The policy sets out the organisation context for pay including stating that Greater Manchester Moving uses the nationally negotiated Local Government Public Sector pay spine as the basis for its rates of pay. The salary structure is in line with pay bands and identifies Pay Grades and Scale Points that each type of role falls between. The pay of the Senior Management Team (and implementation of Cost of Living Allowance increases to the wider staff team) is further determined and reviewed by the Greater Manchester Moving Board Nominations & Remuneration Sub-committee with recommendations being made to, and agreed by, the wider Board of Trustees.

# **GREATER MANCHESTER SPORTS PARTNERSHIP "OPERATING AS GREATER MANCHESTER MOVING" MANAGEMENT COMMITTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)**

**FOR THE YEAR ENDED 31 MARCH 2024**

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## *Risk Management*

The Greater Manchester Moving Board of Trustees has the overall responsibility to ensure that sound and effective risk management and internal control systems are maintained and reviewed for effectiveness. Greater Manchester Moving has created an Audit & Risk Sub-committee which supports the board and has delegated authority to agree (or, where appropriate, make recommendations) the following:

- a. Oversee and advise the Board on current risk exposures of the company and future risk strategy.
2. Advise the board on the company's overall risk appetite, tolerance and strategy, taking account of the financial environment.
3. Keep under review the company's overall risk assessment processes that inform the board's decision making.
4. Set a standard for the accurate and timely monitoring of risk types of critical importance.
5. Review the company's capability to identify and manage new risk types.
6. Keep under review the effectiveness of the company's internal financial controls and risk management systems.
7. Annually review the organisations risk management and internal control systems to ensure effectiveness and that they meet the aims for which they were established.
8. Review proposed write-offs of aged debtors in excess of £1,000 with decision recommendations to the full board.
9. Review the company's procedure for detecting fraud.
10. Review the company's procedure for the prevention of bribery.

The Audit & Risk Sub-committee will then report to the Board after due review of the effectiveness of the Groups risk management and internal control systems. The Board considers the work and findings of the sub-committee in forming its own view on the effectiveness of the systems. The Executive Team together with the Strategic Lead - Business Operations are responsible for designing and implementing risk management and internal control systems to manage risks with the whole team. The Greater Manchester Moving Risk Management Plan draws on guidance information from the Charity Commission

Potential risks to the organisation are identified and assessed against the impact and likelihood (net risk). Each risk then has identified control measures resulting in a residual risk score and then if further action is required a target score is provided.

The risk register template and the risks identified were updated resulting in the production of 10 key organisational risks that are reported to Board on a quarterly basis.

Thematically the risks that have been identified are:

- Finance – investment and inflation
- People – capacity and diversity
- Organisational – growth and succession planning
- Operational – Office disaster

The Audit & Risk Committee will ensure that there is a robust budgeting and forecasting process to ensure any shortfalls identified. Trustees are confident that the level of free reserves held by the charity will sufficiently cover any budgetary shortfalls in the short to medium term.

The Company is insured through Howdens (Insurance Broker) and the policies cover the business risks of the company.

## **Fund Raising**

There were no fund-raising activities within the financial year.



**GREATER MANCHESTER SPORTS PARTNERSHIP  
"OPERATING AS GREATER MANCHESTER MOVING"  
MANAGEMENT COMMITTEES' REPORT (INCLUDING DIRECTORS' REPORT)  
(CONTINUED)**

***FOR THE YEAR ENDED 31 MARCH 2024***

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**Auditors**

Carpenter Box novated the provision of audit services to Sumer Auditco Limited ("Sumer Audit") during the financial year. The engagement is structured under a Master Services Agreement, wherein Carpenter Box provides audit services through its personnel, who carry out the requisite audit procedures.

Sumer Audit was first appointed during the financial year ended 31 March 2023 and have been reengaged for the year ended 31 March 2024. They have indicated a willingness to continue in office and they will be reappointed for the ensuing year.

**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 management committees' report was approved by the Board of Management Committee.

.....  
Mr M J Perls MBE

**Trustee**

Date: .....

**GREATER MANCHESTER SPORTS PARTNERSHIP**  
**"OPERATING AS GREATER MANCHESTER MOVING"**  
**STATEMENT OF MANAGEMENT COMMITTEES' RESPONSIBILITIES**  
***FOR THE YEAR ENDED 31 MARCH 2024***

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The management committee, who are also the directors of Greater Manchester Sports Partnership for the purpose of company law, are responsible for preparing the Management Committees' Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company Law requires the management committee to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that year.

In preparing these financial statements, the management committee are required to:

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

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

# **GREATER MANCHESTER SPORTS PARTNERSHIP "OPERATING AS GREATER MANCHESTER MOVING" INDEPENDENT AUDITOR'S REPORT**

## **TO THE MANAGEMENT COMMITTEE OF GREATER MANCHESTER SPORTS PARTNERSHIP**

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### **Opinion**

We have audited the financial statements of Greater Manchester Sports Partnership (the 'charity') for the year ended 31 March 2024 which comprise the statement of financial activities, the balance sheet, the statement of cash flows and notes to the financial statements, including significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102 *The Financial Reporting Standard applicable in the UK and Republic of Ireland* (United Kingdom Generally Accepted Accounting Practice).

In our opinion, the financial statements:

- give a true and fair view of the state of the charitable company's affairs as at 31 March 2024 and of its incoming resources and application of resources, 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.

### **Basis for opinion**

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the *Auditor's responsibilities for the audit of the financial statements* section of our report. We are independent of the charity in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

### **Conclusions relating to going concern**

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

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

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

### **Other information**

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

We have nothing to report in this regard.

# **GREATER MANCHESTER SPORTS PARTNERSHIP "OPERATING AS GREATER MANCHESTER MOVING" INDEPENDENT AUDITOR'S REPORT (CONTINUED)**

## **TO THE MANAGEMENT COMMITTEE OF GREATER MANCHESTER SPORTS PARTNERSHIP**

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### **Opinions on other matters prescribed by the Companies Act 2006**

In our opinion, based on the work undertaken in the course of our audit:

- the information given in the management committees' report for the financial year for which the financial statements are prepared, which includes the directors' report prepared for the purposes of company law, is consistent with the financial statements; and
- the directors' report included within the management committees' report has been prepared in accordance with applicable legal requirements.

### **Matters on which we are required to report by exception**

In the light of the knowledge and understanding of the charity and its environment obtained in the course of the audit, we have not identified material misstatements in the directors' report included within the management committees' report.

We have nothing to report in respect of the following matters in relation to which 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
- the financial statements are not in agreement with the accounting records and returns; or
- certain disclosures of trustees' remuneration specified by law are not made; or
- we have not received all the information and explanations we require for our audit; or
- the management committee were not entitled to prepare the financial statements in accordance with the small companies regime and take advantage of the small companies' exemptions in preparing the management committees' report and from the requirement to prepare a strategic report.

### **Responsibilities of management committee**

As explained more fully in the statement of management committees' responsibilities, the management committee, who are also the directors of the charity for the purpose of company law, are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the management committee determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error. In preparing the financial statements, the management committee 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 management committee either intend to liquidate the charitable company or to cease operations, or have no realistic alternative but to do so.

### **Auditor's responsibilities for the audit of the financial statements**

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

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

In identifying and assessing risks of material misstatement in respect of irregularities, including fraud and non-compliance with laws and regulations, our procedures included the following:

- Obtaining an understanding of the legal and regulatory framework that the charitable company operates in, focusing on those laws and regulations that had a direct effect on the financial statements and operations;
- Obtaining an understanding of the charitable company's policies and procedures on fraud risks, including knowledge of any actual, suspected or alleged fraud; and

# **GREATER MANCHESTER SPORTS PARTNERSHIP "OPERATING AS GREATER MANCHESTER MOVING" INDEPENDENT AUDITOR'S REPORT (CONTINUED)**

## **TO THE MANAGEMENT COMMITTEE OF GREATER MANCHESTER SPORTS PARTNERSHIP**

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- Discussing among the engagement team how and where fraud might occur in the financial statements and any potential indicators of fraud through our knowledge and understanding of the company and our sector-specific experience.

As a result of these procedures, we considered the opportunities and incentives that may exist within the charitable company for fraud. We are also required to perform specific procedures to respond to the risk of management override. As a result of performing the above, we identified the following areas as those most likely to have an impact on the financial statements: compliance with the UK Companies Act and Charities Act.

In addition to the above, our procedures to respond to risks identified included the following:

- Making enquiries of management about any known or suspected instances of non-compliance with laws and regulations and fraud;
- Reviewing minutes of meetings of the board and senior management;
- Challenging assumptions and judgements made by management in their significant accounting estimates; and
- Auditing the risk of management override of controls, including through testing journal entries and other adjustments for appropriateness.

Due to the inherent limitations of an audit, there is an unavoidable risk that some material misstatements in the financial statements may not be detected, even though the audit is properly planned and performed in accordance with the ISAs (UK). For instance, the further removed non-compliance is from the events and transactions reflected in the financial statements, the less likely the auditor is to become aware of it or to recognise the non-compliance.

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

### **Use of our report**

This report is made solely to the charitable company's members, as a body, in accordance with Chapter 3 of Part 16 of the Companies Act 2006. Our audit 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 auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charitable company and the charitable company's members as a body, for our audit work, for this report, or for the opinions we have formed.

**Kristina Perry FCCA (Senior Statutory Auditor)**  
**for and on behalf of Sumer Audit**  
**Chartered Accountants**  
**Statutory Auditor**  
**Worthing**

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**Sumer Audit is the trading name of Sumer Auditco Limited**

**GREATER MANCHESTER SPORTS PARTNERSHIP**  
**"OPERATING AS GREATER MANCHESTER MOVING"**  
**STATEMENT OF FINANCIAL ACTIVITIES**  
**INCLUDING INCOME AND EXPENDITURE ACCOUNT**

**FOR THE YEAR ENDED 31 MARCH 2024**

		Unrestricted funds 2024 £	Restricted funds 2024 £	Total 2024 £	Unrestricted funds 2023 £ as restated	Restricted funds 2023 £ as restated	Total 2023 £ as restated
Notes							
<b>Income from:</b>							
Donations and legacies	3	-	1,047,296	1,047,296	-	995,052	995,052
Charitable activities	4	175,600	1,657,397	1,832,997	175,600	2,362,062	2,537,662
Other trading activities	5	705	-	705	12,088	-	12,088
Investments	6	113,974	-	113,974	7,885	-	7,885
<b>Total income</b>		<b>290,279</b>	<b>2,704,693</b>	<b>2,994,972</b>	<b>195,573</b>	<b>3,357,114</b>	<b>3,552,687</b>
<b>Expenditure on:</b>							
Charitable activities	7	57,824	3,092,975	3,150,799	331,612	3,335,192	3,666,804
Investments	11	-	-	-	57,000	-	57,000
<b>Total expenditure</b>		<b>57,824</b>	<b>3,092,975</b>	<b>3,150,799</b>	<b>388,612</b>	<b>3,335,192</b>	<b>3,723,804</b>
Net gains on investments	12	16,037	-	16,037	-	-	-
<b>Net income/(expenditure)</b>		<b>248,492</b>	<b>(388,282)</b>	<b>(139,790)</b>	<b>(193,039)</b>	<b>21,922</b>	<b>(171,117)</b>
Transfers between funds		(93)	93	-	10,302	(10,302)	-
<b>Other recognised gains and losses:</b>							
Actuarial gains/(losses) on defined benefit pension schemes		(209,000)	-	(209,000)	2,247,000	-	2,247,000
<b>Net movement in funds</b>		<b>39,399</b>	<b>(388,189)</b>	<b>(348,790)</b>	<b>2,064,263</b>	<b>11,620</b>	<b>2,075,883</b>
<b>Reconciliation of funds:</b>							
Fund balances at 1 April 2023		930,840	782,712	1,713,552	(1,133,423)	771,092	(362,331)
<b>Fund balances at 31 March 2024</b>		<b>970,239</b>	<b>394,523</b>	<b>1,364,762</b>	<b>930,840</b>	<b>782,712</b>	<b>1,713,552</b>

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

**GREATER MANCHESTER SPORTS PARTNERSHIP**  
**"OPERATING AS GREATER MANCHESTER MOVING"**  
**BALANCE SHEET**

**AS AT 31 MARCH 2024**

	Notes	2024 £	£	2023 £	£
<b>Fixed assets</b>					
Tangible assets	14		-		-
Investments	15		216,037		-
			<u>216,037</u>		<u>-</u>
<b>Current assets</b>					
Debtors	16	164,728		1,296,179	
Investments	17	737,561		730,491	
Cash at bank and in hand		520,105		264,021	
		<u>1,422,394</u>		<u>2,290,691</u>	
<b>Creditors: amounts falling due within one year</b>	18	(273,669)		(577,139)	
Net current assets			<u>1,148,725</u>		<u>1,713,552</u>
<b>Total assets less current liabilities</b>			<u><u>1,364,762</u></u>		<u><u>1,713,552</u></u>
<b>Income funds</b>					
Restricted funds	21	394,523		782,712	
Unrestricted funds		970,239		930,840	
		<u>1,364,762</u>		<u>1,713,552</u>	

The financial statements were approved by the Management Committee on .....

.....  
Mr M J Perls MBE  
**Trustee**

**Company registration number 03258930**

**GREATER MANCHESTER SPORTS PARTNERSHIP**  
**"OPERATING AS GREATER MANCHESTER MOVING"**  
**STATEMENT OF CASH FLOWS**  
**FOR THE YEAR ENDED 31 MARCH 2024**

	Notes	2024 £	£	2023 £	£
<b>Cash flows from operating activities</b>					
Cash generated from/(absorbed by) operations	25		439,180		(977,291)
<b>Investing activities</b>					
Purchase of investments		(200,000)		-	
Investment income received		23,974		7,885	
<b>Net cash (used in)/generated from investing activities</b>			(176,026)		7,885
<b>Net cash used in financing activities</b>			-		-
<b>Net increase/(decrease) in cash and cash equivalents</b>			263,154		(969,406)
Cash and cash equivalents at beginning of year			994,512		1,963,918
<b>Cash and cash equivalents at end of year</b>			1,257,666		994,512
<b>Relating to:</b>					
Cash at bank and in hand			520,105		264,021
Short term deposits included in current asset investments			737,561		730,491



# **GREATER MANCHESTER SPORTS PARTNERSHIP**

## **"OPERATING AS GREATER MANCHESTER MOVING"**

### **NOTES TO THE FINANCIAL STATEMENTS**

#### **FOR THE YEAR ENDED 31 MARCH 2024**

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## **1 Accounting policies**

### **Charity information**

Greater Manchester Sports Partnership is a private company limited by guarantee incorporated in England and Wales. The registered office is Greater Manchester Moving, House of Sport, Rowsley Street, Manchester, M11 3FF.

### **1.1 Accounting convention**

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

The financial statements are prepared in sterling, which is the functional currency of the charity. Monetary amounts in these financial statements are rounded to the nearest £1.

The financial statements have been prepared under the historical cost convention. The principal accounting policies adopted are set out below.

### **1.2 Prior period adjustment**

The financial statements include a restatement to opening funds, charitable activities and investments in the comparative period in respect of the change of recognition of the defined benefit scheme. In previously filed accounts the defined benefit scheme was recognised as a defined contribution scheme.

### **1.3 Going concern**

At the time of approving the financial statements, the management committee have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. The trustees have considered relevant information, including the charity's principal risks and uncertainties, the annual budget, four year financial forecast and the impact of subsequent events in making their assessment. Based on these assessments and having regard to the resources available to the entity, the trustees have concluded that there is no material uncertainty and that they can continue to adopt the going concern basis in preparing the annual report and financial statements.

### **1.4 Charitable funds**

Unrestricted funds are available for use at the discretion of the management committee in furtherance of their charitable objectives.

Designated funds are unrestricted funds of the charity which the trustees have decided at their discretion to set aside to use for a specific purpose.

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

### **1.5 Income**

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

Income from government and other grants is recognised when the charity has entitlement of the funds, any performance conditions attached to the grants have been met, it is probable that the income will be received and the amount can be measured reliably and is not deferred.

Income received in advance of a provision of a specified service is deferred until the criteria for income recognition are met.

**GREATER MANCHESTER SPORTS PARTNERSHIP**  
**"OPERATING AS GREATER MANCHESTER MOVING"**  
**NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)**  
**FOR THE YEAR ENDED 31 MARCH 2024**

---

**1 Accounting policies**

**(Continued)**

Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the charity; this is normally upon notification of the interest paid or payable by the bank.

**1.6 Expenditure**

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

Expenditure is classified under the following activity headings:

- Expenditure on charitable activities includes the costs of delivering projects and courses undertaken to further the purposes of the charity and their associated support costs.
- Other expenditure represents those items not falling into any other heading.

Irrecoverable VAT is charged as a cost against the activity for which the expenditure was incurred.

Support costs are those functions that assist the work of the charity but do not directly undertake charitable activities. Support costs include back office costs, finance, personnel, payroll and governance costs which support the charity's programmes and activities. The bases on which support costs have been allocated are set out in note 8.

**1.7 Tangible fixed assets**

Tangible fixed assets costing £1,500 or more are initially measured at cost and subsequently measured at cost, net of depreciation and any impairment losses.

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

Fixtures and fittings	25% Straight line
-----------------------	-------------------

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

**1.8 Investments**

***Current asset investments***

Current asset investments include cash investments with a maturity of greater than three months from the date of opening of the deposit or similar account.

***Fixed asset investments***

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

**1.9 Cash and cash equivalents**

Cash and cash equivalents include cash in hand and bank balances. Cash equivalents are defined as short-term investments that are highly liquid and can be easily converted into a known amount of cash.

**GREATER MANCHESTER SPORTS PARTNERSHIP**  
**"OPERATING AS GREATER MANCHESTER MOVING"**  
**NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)**  
**FOR THE YEAR ENDED 31 MARCH 2024**

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**1 Accounting policies**

**(Continued)**

**1.10 Financial instruments**

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

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

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

***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.

***Derecognition of financial liabilities***

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

**1.11 Employee benefits**

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

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

**GREATER MANCHESTER SPORTS PARTNERSHIP**  
**"OPERATING AS GREATER MANCHESTER MOVING"**  
**NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)**  
**FOR THE YEAR ENDED 31 MARCH 2024**

**1 Accounting policies**

**(Continued)**

**1.12 Retirement benefits**

The charitable company is an admitted body of the Greater Manchester Pension Fund.

The Greater Manchester Pension Fund (GMPF) is a multi-employer defined benefit scheme administered for the benefit of Local Authorities and other bodies and is managed in accordance with the Local Government Pension Scheme Regulations 1997 (as amended). Past and present employees are covered by the provisions of the Greater Manchester Pension Scheme.

The LGPS is a funded scheme and the assets are held separately from those of the charity in separate trustee administered funds. Pension scheme assets are measured at fair value and liabilities are measured on an actuarial basis using the projected unit credit method and discounted at a rate equivalent to the current rate of return on a high quality corporate bond of equivalent term and currency to the liabilities. The actuarial valuations are obtained at least triennially and are updated at each balance sheet date. The amounts charged to operating surplus are the current service costs and the costs of scheme introductions, benefit changes, settlements and curtailments. They are included as part of staff costs as incurred. Net interest on the net defined benefit liability/asset is also recognised in the statement of financial activities and comprises the interest cost on the defined benefit obligation and interest income on the scheme assets, calculated by multiplying the fair value of the scheme assets at the beginning of the period by the rate used to discount the benefit obligations. The difference between the interest income on the scheme assets and the actual return on the scheme assets is recognised in other recognised gains and losses.

If the present value of the defined benefit obligation at the reporting date is less than the fair value of plan assets at that date, the plan has a surplus. A plan surplus, as a defined benefit plan asset, is only recognised to the extent that it can be recovered either through reduced contributions in the future or through refunds from the plan. Actuarial gains and losses are recognised immediately in other recognised gains and losses.

**2 Critical accounting estimates and judgements**

In the application of the charity's accounting policies, the management committee 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.

**3 Income from donations and legacies**

	<b>Restricted funds 2024 £</b>	<b>Restricted funds 2023 £</b>
Core grant - Sport England	1,047,296	995,052

**GREATER MANCHESTER SPORTS PARTNERSHIP**  
**"OPERATING AS GREATER MANCHESTER MOVING"**  
**NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)**  
**FOR THE YEAR ENDED 31 MARCH 2024**

**4 Income from charitable activities**

	Unrestricted funds 2024 £	Restricted funds 2024 £	Total 2024 £	Unrestricted funds 2023 £	Restricted funds 2023 £	Total 2023 £
<b>Sport &amp; physical activity development</b>						
Grants	175,600	1,657,397	1,832,997	175,600	2,362,062	2,537,662

**Performance related grants analysis**

	2024 £	2023 £
Greater Manchester Combined Authority	200,600	200,600
Sport England	732,932	1,160,339
GMICP	668,339	668,339
Home Office	135,736	354,348
GM Local Authorities	9,999	90,000
Active Partnership Network	85,391	52,044
Bury Council	-	11,992
	<u>1,832,997</u>	<u>2,537,662</u>

**5 Other trading activities**

	Unrestricted funds 2024 £	Restricted funds 2024 £	Total 2024 £	Unrestricted funds 2023 £	Restricted funds 2023 £	Total 2023 £
Consultancy and conference fees	705	-	705	12,088	-	12,088

**6 Investments**

	Unrestricted funds 2024 £	Restricted funds 2024 £	Total 2024 £	Unrestricted funds 2023 £	Restricted funds 2023 £	Total 2023 £
Interest receivable	23,974	-	23,974	7,885	-	7,885
Net interest on defined benefit pension scheme	90,000	-	90,000	-	-	-
	<u>113,974</u>	<u>-</u>	<u>113,974</u>	<u>7,885</u>	<u>-</u>	<u>7,885</u>

**GREATER MANCHESTER SPORTS PARTNERSHIP**  
**"OPERATING AS GREATER MANCHESTER MOVING"**  
**NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)**  
**FOR THE YEAR ENDED 31 MARCH 2024**

**7 Expenditure on charitable activities**

	<b>2024</b>	<b>2023</b>
	<b>£</b>	<b>£</b>
<b>Direct costs</b>		
Staff costs	1,340,360	1,393,510
Training and recruitment	18,744	12,145
Office expenses	25,530	22,995
Miscellaneous	5,405	9,929
Professional fees	4,871	32,903
Hire of facilities and rentals	5,849	9,923
Sports programmes	1,176,312	1,460,908
Insurance	8,671	5,000
Events	13,026	46,660
Advertising and promotions	31,529	199,543
	<u>2,630,297</u>	<u>3,193,516</u>
<b>Share of support and governance costs (see note 8)</b>		
Support	506,408	457,876
Governance	14,094	15,412
	<u>3,150,799</u>	<u>3,666,804</u>
<b>Analysis by fund</b>		
Unrestricted funds	57,824	331,612
Restricted funds	3,092,975	3,335,192
	<u>3,150,799</u>	<u>3,666,804</u>

**GREATER MANCHESTER SPORTS PARTNERSHIP**  
**"OPERATING AS GREATER MANCHESTER MOVING"**  
**NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)**  
**FOR THE YEAR ENDED 31 MARCH 2024**

**8 Support costs**

	Support costs	Governance costs	2024	Support costs	Governance costs	2023
	£	£	£	£	£	£
Staff salaries & travel	368,969	-	368,969	327,689	-	327,689
Training & recruitment	31,265	-	31,265	27,128	-	27,128
Office rent & expenses	41,575	-	41,575	18,374	-	18,374
Miscellaneous	4,947	-	4,947	1,507	-	1,507
Professional fees	41,589	-	41,589	45,341	-	45,341
Club development, competitions & coaches	303	-	303	6,361	-	6,361
Hire of facilities	2,847	-	2,847	3,316	-	3,316
Insurance	7,474	-	7,474	12,395	-	12,395
Advertising and promotion	7,439	-	7,439	15,765	-	15,765
Board expenses	-	4,565	4,565	-	4,972	4,972
Audit & accountancy fees	-	9,529	9,529	-	10,440	10,440
	<u>506,408</u>	<u>14,094</u>	<u>520,502</u>	<u>457,876</u>	<u>15,412</u>	<u>473,288</u>
Analysed between						
Charitable activities	<u>506,408</u>	<u>14,094</u>	<u>520,502</u>	<u>457,876</u>	<u>15,412</u>	<u>473,288</u>

All support costs incurred are allocated on a direct cost basis to charitable activities.

Governance costs includes payments to the auditors of £9,529 (2023: £10,440) for audit and preparation of financial statements.

**9 Management Committee**

None of the trustees were paid any remuneration or received any other benefits during the current or comparative period for their role as trustees. See note 19 for details of further related party transactions.

No expenses were reimbursed to trustees during the current or comparative period. During the year trustees had their expenses, relating to board meetings, paid directly to third parties and this amounted to £4,685 (2023 - £4,972).

**10 Employees**

The average monthly number of employees during the year was:

2024	2023
Number	Number
<u>34</u>	<u>29</u>

**GREATER MANCHESTER SPORTS PARTNERSHIP**  
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**NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)**  
**FOR THE YEAR ENDED 31 MARCH 2024**

**10 Employees** **(Continued)**

<b>Employment costs</b>	<b>2024</b>	<b>2023</b>
	<b>£</b>	<b>£</b>
Wages and salaries	1,361,972	1,120,508
Social security costs	141,357	122,691
Other pension costs	206,000	478,000
	<u>1,709,329</u>	<u>1,721,199</u>

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

	<b>2024</b>	<b>2023</b>
	<b>Number</b>	<b>Number</b>
£60,000 - £70,000	2	2
£100,001 - £110,000	1	1
	<u>  </u>	<u>  </u>

**11 Investments**

	<b>Unrestricted</b>	<b>Restricted</b>	<b>Total</b>	<b>Unrestricted</b>	<b>Restricted</b>	<b>Total</b>
	<b>funds</b>	<b>funds</b>		<b>funds</b>	<b>funds</b>	
	<b>2024</b>	<b>2024</b>	<b>2024</b>	<b>2023</b>	<b>2023</b>	<b>2023</b>
	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
Net interest on defined benefit pension scheme	-	-	-	57,000	-	57,000
	<u>-</u>	<u>-</u>	<u>-</u>	<u>57,000</u>	<u>-</u>	<u>57,000</u>
	<u>-</u>	<u>-</u>	<u>-</u>	<u>57,000</u>	<u>-</u>	<u>57,000</u>

**12 Gains and losses on investments**

	<b>Unrestricted</b>	<b>Unrestricted</b>
	<b>funds</b>	<b>funds</b>
	<b>2024</b>	<b>2023</b>
	<b>£</b>	<b>£</b>
Gains/(losses) arising on:		
Revaluation of investments	16,037	-
	<u>16,037</u>	<u>-</u>

**13 Taxation**

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



**GREATER MANCHESTER SPORTS PARTNERSHIP**  
**"OPERATING AS GREATER MANCHESTER MOVING"**  
**NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)**  
**FOR THE YEAR ENDED 31 MARCH 2024**

**14 Tangible fixed assets**

	<b>Fixtures and fittings £</b>
<b>Cost</b>	
At 1 April 2023	23,212
Disposals	(23,212)
	<hr/>
At 31 March 2024	-
	<hr/>
<b>Depreciation and impairment</b>	
At 1 April 2023	23,212
Eliminated in respect of disposals	(23,212)
	<hr/>
At 31 March 2024	-
	<hr/>
<b>Carrying amount</b>	
At 31 March 2024	-
	<hr/> <hr/>
At 31 March 2023	-
	<hr/> <hr/>

**15 Fixed asset investments**

	<b>Cash in portfolio</b>
<b>Cost or valuation</b>	
At 1 April 2023	-
Additions	200,000
Valuation changes	16,037
	<hr/>
At 31 March 2024	216,037
	<hr/>
<b>Carrying amount</b>	
At 31 March 2024	216,037
	<hr/> <hr/>
At 31 March 2023	-
	<hr/> <hr/>

**16 Debtors**

	<b>2024 £</b>	<b>2023 £</b>
<b>Amounts falling due within one year:</b>		
Trade debtors	130,934	413,704
Other debtors	-	440
Prepayments and accrued income	33,794	882,035
	<hr/>	<hr/>
	164,728	1,296,179
	<hr/> <hr/>	<hr/> <hr/>

**GREATER MANCHESTER SPORTS PARTNERSHIP**  
**"OPERATING AS GREATER MANCHESTER MOVING"**  
**NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)**  
**FOR THE YEAR ENDED 31 MARCH 2024**

**17 Current asset investments**

	<b>2024</b>	<b>2023</b>
	<b>£</b>	<b>£</b>
Deposit accounts	737,561	730,491
	<u>737,561</u>	<u>730,491</u>

**18 Creditors: amounts falling due within one year**

	<b>2024</b>	<b>2023</b>
	<b>£</b>	<b>£</b>
Other taxation and social security	35,910	31,519
Trade creditors	120,218	318,586
Other creditors	3,010	90,126
Accruals and deferred income	114,531	136,908
	<u>273,669</u>	<u>577,139</u>

**19 Deferred income**

	<b>2024</b>	<b>2023</b>
	<b>£</b>	<b>£</b>
Other deferred income	20,000	-
	<u>20,000</u>	<u>-</u>

Deferred income is included in the financial statements as follows:

	<b>2024</b>	<b>2023</b>
	<b>£</b>	<b>£</b>
Deferred income is included within:		
Current liabilities	20,000	-
	<u>20,000</u>	<u>-</u>
Movements in the year:		
Deferred income at 1 April 2023	-	2,600
Released from previous periods	-	(2,600)
Resources deferred in the year	20,000	-
	<u>20,000</u>	<u>-</u>
Deferred income at 31 March 2024	<u>20,000</u>	<u>-</u>

Deferred Income relates to income received from British Olympics during the year ended 31 March 2024 for activities relating to the Olympic Games held during July - August 2024.

**GREATER MANCHESTER SPORTS PARTNERSHIP**  
**"OPERATING AS GREATER MANCHESTER MOVING"**  
**NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)**  
**FOR THE YEAR ENDED 31 MARCH 2024**

**20 Retirement benefit schemes**

**Defined benefit schemes**

The Local Government Pension Scheme (LGPS) is a funded defined benefit pension scheme, with the assets held in separate trustee-administered funds. The agreed contribution rates for future years are 25.4% for employers and between 5.50% and 12.50% for employees.

The most recent actuarial valuations of plan assets and the present value of the defined benefit obligation were carried out at 31 March 2022 by Hymans Robertson LLP, Fellow of the Institute of Actuaries. This has been used by the actuary in valuing the pensions liability at 31 March 2024. The present value of the defined benefit obligation, the related current service cost and past service cost were measured using the projected unit credit method.

**Principal actuarial assumptions**

	<b>2024</b>	<b>2023</b>
	<b>%</b>	<b>%</b>
Discount rate	4.85	4.75
Expected rate of increase of pensions in payment	2.75	2.95
Expected rate of salary increases	3.55	3.75

The current mortality assumptions include sufficient allowance for future improvements in mortality rates. The assumed life expectations on retirement age 65 are:

	<b>2024</b>	<b>2023</b>
	<b>Years</b>	<b>Years</b>
Retiring today		
- Males	21.5	21.6
- Females	23.3	23.5
Retiring in 20 years		
- Males	22.6	22.8
- Females	25.2	25.4

**Amounts recognised in the Statement of Financial Activities**

	<b>2024</b>	<b>2023</b>
	<b>£</b>	<b>£</b>
Current service cost	206,000	478,000
Net interest on defined benefit liability/(asset)	(90,000)	57,000
Total costs	116,000	535,000

**GREATER MANCHESTER SPORTS PARTNERSHIP**  
**"OPERATING AS GREATER MANCHESTER MOVING"**  
**NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)**  
**FOR THE YEAR ENDED 31 MARCH 2024**

**20 Retirement benefit schemes**

**(Continued)**

**Amounts taken to Other Recognised Gains and Losses**

	<b>2024</b>	<b>2023</b>
	<b>£</b>	<b>£</b>
Actual return on scheme assets	(499,000)	(109,000)
Less: calculated interest element	318,000	171,000
	<u>          </u>	<u>          </u>
Return on scheme assets excluding interest income	(181,000)	62,000
Actuarial changes related to obligations	(323,000)	(4,144,000)
Effect of changes in the amount of surplus that is restricted	713,000	1,835,000
	<u>          </u>	<u>          </u>
Total costs/(income)	<u>209,000</u>	<u>(2,247,000)</u>

**Amounts recognised in the Balance Sheet**

	<b>2024</b>	<b>2023</b>
	<b>£</b>	<b>£</b>
Present value of defined benefit obligations	4,834,000	4,670,000
Fair value of plan assets	(7,382,000)	(6,505,000)
	<u>          </u>	<u>          </u>
Surplus in scheme	(2,548,000)	(1,835,000)
	<u>          </u>	<u>          </u>
Restriction on scheme assets	2,548,000	1,835,000
	<u>          </u>	<u>          </u>
Total liability recognised	<u>-</u>	<u>-</u>

	<b>2024</b>
	<b>£</b>
Liabilities at 1 April 2023	4,670,000
Current service cost	206,000
Benefits paid	(37,000)
Contributions from scheme members	90,000
Actuarial gains and losses	(323,000)
Interest cost	228,000
	<u>          </u>
At 31 March 2024	<u>4,834,000</u>

The defined benefit obligations arise from plans which are wholly or partly funded.

**GREATER MANCHESTER SPORTS PARTNERSHIP**  
**"OPERATING AS GREATER MANCHESTER MOVING"**  
**NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)**  
**FOR THE YEAR ENDED 31 MARCH 2024**

**20 Retirement benefit schemes**

**(Continued)**

	<b>2024</b>
	<b>£</b>
Fair value of assets at 1 April 2023	6,505,000
Restriction of assets at 1 April 2023	(1,835,000)
Interest income	318,000
Return on plan assets (excluding amounts included in net interest)	181,000
Benefits paid	(37,000)
Contributions by the employer	325,000
Contributions by scheme members	90,000
Further restriction of assets	(713,000)
	<hr/>
At 31 March 2024	4,834,000
	<hr/> <hr/>

**The fair value of plan assets recognised at the reporting period end was comprised as follows:**

	<b>2024</b>	<b>2023</b>
	<b>£</b>	<b>£</b>
Equity instruments	3,335,460	3,175,600
Debt instruments	725,100	700,500
Property	386,720	420,300
Cash	386,720	373,600
	<hr/>	<hr/>
	4,834,000	4,670,000
	<hr/> <hr/>	<hr/> <hr/>

The accounting policy with regards to the Greater Manchester Pension Fund pension scheme has changed during the year ended 31 March 2024. The net effect of this change upon expenditure in the Statement of Financial Activities for the year ended 31 March 2023 is an increase of £199,000 to pension scheme costs for the year and an increase of £57,000 to investment costs for the year. The total calculated actuarial gain less the asset restriction resulted in an actuarial gain of £2,247,000 for the year ended 31 March 2023.

At 31 March 2024 the fund was in surplus. However, the criteria for the recognition of the surplus as an asset as described in note 1.12 was not met. The scheme's asset has therefore been restricted so as not to recognise a surplus. The net effect on the Balance Sheet for the year ended 31 March 2023 is nil.

**GREATER MANCHESTER SPORTS PARTNERSHIP**  
**"OPERATING AS GREATER MANCHESTER MOVING"**  
**NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)**  
**FOR THE YEAR ENDED 31 MARCH 2024**

**21 Restricted funds**

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

	<b>At 1 April 2023</b>	<b>Incoming resources</b>	<b>Resources expended</b>	<b>Transfers</b>	<b>At 31 March 2024</b>
	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
Commonwealth Games	65	-	-	-	65
CYP Core	288,917	-	(28,635)	(260,282)	-
GM Active Ageing	17,128	-	(2,730)	-	14,398
GM School Games	3	-	-	-	3
GMHSCP - MSK	140	-	-	-	140
LDP Capacity	39,314	-	(10,768)	-	28,546
LP Core & Evaluation	62,555	549,954	(548,076)	-	64,433
Primary School Sport	2,503	(2,344)	(159)	-	-
Satellite Club	56,279	-	-	(56,279)	-
SE Workforce	4,487	-	(3,651)	-	836
Tackling Inequalities	7,075	(9,116)	2,041	-	-
Volunteer Development	490	-	(207)	-	283
Closing the Gap Conference	18,047	-	(18,047)	-	-
SE Delivery Partner Award	19,025	88,675	(102,654)	-	5,046
Football and Community Multi-Sport	11,200	76,500	(73,524)	-	14,176
Health & Care Integration	65,475	668,339	(646,980)	-	86,834
Moment to Pivot	90,000	9,999	(75,000)	-	24,999
Opening Schools Facility	14,544	52,044	(36,465)	-	30,123
Places and Spaces	2,320	-	-	-	2,320
SE Systematic and Governing Award	46,907	1,047,296	(1,017,711)	-	76,492
APNO-Multi Sports Facilities	-	33,349	(33,349)	-	-
GM Moving (GMCA)	-	25,000	(25,000)	-	-
SAFER STREETS	-	135,735	(135,828)	93	-
Together Fund	36,238	(25,338)	(10,900)	-	-
Welfare Officer	-	54,600	(8,771)	-	45,829
Education Investment CYP	-	-	(56,052)	56,052	-
Positive Social Outcomes	-	-	(126,991)	126,991	-
Youth VoiceCYP	-	-	(133,518)	133,518	-
	<u>782,712</u>	<u>2,704,693</u>	<u>(3,092,975)</u>	<u>93</u>	<u>394,523</u>

**GREATER MANCHESTER SPORTS PARTNERSHIP**  
**"OPERATING AS GREATER MANCHESTER MOVING"**  
**NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)**  
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**21 Restricted funds**

**(Continued)**

Previous year:	At 1 April 2022 £	Incoming resources £	Resources expended £	Transfers £	At 31 March 2023 £
Club Link Maker	29,971	-	(21,890)	(8,081)	-
CMOF - Vets	19,503	-	(20,283)	780	-
Commonwealth Games	6,667	-	(6,602)	-	65
CYP Core	293,570	-	(4,653)	-	288,917
Daily Mile	66,252	-	(70,535)	4,283	-
GM Active Ageing	11,416	-	5,712	-	17,128
GM Moving - GMCA	-	25,000	(27,635)	2,635	-
GM School Games	4,223	-	(4,220)	-	3
GMHSCP - MSK	5,010	-	(4,870)	-	140
LDP Capacity	45,226	-	(5,912)	-	39,314
LP Core & Evaluation	34,534	555,238	(527,217)	-	62,555
Positive Pathway	14,519	-	(14,519)	-	-
Primary School Sport	2,503	-	-	-	2,503
Satellite Club	156,536	-	(37,580)	(62,677)	56,279
SE Workforce	13,767	-	(9,281)	-	4,487
Tackling Inequalities	13,474	-	(6,399)	-	7,075
Volunteer Development	5,541	-	(5,051)	-	490
VRU Education	8,400	-	(8,400)	-	-
Walking & Cycling	39,980	-	(41,980)	2,000	-
Closing the Gap Conference	-	50,000	(31,953)	0	18,047
SE Delivery Partner Award	-	107,700	(88,675)	-	19,025
Football and Community Multi-Sport	-	38,508	(27,308)	-	11,200
Health & Care Integration	-	668,339	(582,864)	(20,000)	65,475
Moment to Pivot	-	90,000	-	-	90,000
Opening Schools Facility	-	52,044	(37,500)	-	14,544
Places and Spaces	-	20,320	(18,000)	-	2,320
Safer Streets	-	354,348	(354,348)	-	-
SE Systematic and Governing Award	-	995,052	(948,145)	-	46,907
Together Fund	-	400,565	(364,326)	-	36,239
Education Investment CYP	-	-	(2,700)	2,700	-
Youth Voice CYP	-	-	(68,058)	68,058	-
	<u>771,092</u>	<u>3,357,114</u>	<u>(3,335,192)</u>	<u>(10,302)</u>	<u>782,712</u>

**GREATER MANCHESTER SPORTS PARTNERSHIP**  
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**NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)**  
**FOR THE YEAR ENDED 31 MARCH 2024**

**21 Restricted funds**

**(Continued)**

The nature and purpose of each restricted funds is as follows:

- **Club Link Maker** is capacity funding for the Satellite Club programme.
- **CMOF- Vets** is funding to support veterans to stay active during transition from armed force to civilian life.
- **Commonwealth Games** is a programme to maximise the legacy of Birmingham 2022 Commonwealth Games for schools and young people. Key principles being to deliver physical activity and sport opportunities, tackle inequalities, provide positive experiences and be a catalyst for local change.
- **CYP Core** is funding for leading, supporting and connecting the GM School Games network in order to ensure that all young people in GM are offered the opportunity to experience the School Games in a format that suits them.
- **Daily Mile** aims to increase children's activity level through getting schoolchildren to walk or run 15 minutes every day.
- **DfE - Volunteering** supports the identification and deployment of volunteer coaches and leaders to support schools to deliver the School Games.
- **GM Active Ageing** aims to support inactive older people (aged 55+) to achieve at least 30 minutes of moderate intensity physical activity per week in order to improve outcomes and build evidence base about this diverse group in terms of their behaviours and attitudes, how they should be targeted and what approaches do and don't work.
- **GM Moving - GMCA** is an investment to create the blueprint for Physical Activity and Sport in Greater Manchester.
- **GM School Games** supports an increase in the number of young people in Greater Manchester accessing high quality school competition at level 3, intra, inter, and then countrywide.
- **GMHSCP - MSK** is funding to pay for workshops, promotion and evaluation of musculoskeletal workshops with GM Health and Social Care Partnership aimed at employees from across the GMHSCP network.
- **LDP Capacity** aims to accelerate the scale, pace and depth of the broader GM Moving implementation plan by focusing on three specific target audiences – those aged 5-19 in out of school settings, people out of work or those at risk of becoming out of work, and those aged 40-60 with, or at risk of, long term health conditions.
- **LP Core & Evaluation** is funding to deliver the core functions of the Local Pilot work, this includes the payment of the core staff and the payment of the evaluation and training partner.
- **Opening School Facilities** is capacity funding to support the delivery of the National Opening School Facilities programme which funds the opening of school facilities outside of school hours to engage local communities/targeted groups. Currently used internally to support co-ordination capacity and externally with locality-based capacity leads across GM.
- **Positive Pathway** is funding to develop and deliver a new wellbeing strand of the Moving Forces programme over 2 years, including the employment of a Development Officer (part time) to manage and deliver the new strand.
- **Primary School Sport** commissioned to support schools deploy their share of the Primary School Sport Premium.
- **Regenda Homes** is capacity funding for a place-based approach to activity to their residents.
- **Satellite Club** commissioned to co-ordinate the delivery of the Satellite Clubs programme.
- **School Facilities** supports schools to open up their facilities after the school day (after school, weekends and school holidays).
- **SE Workforce** is funding to invest in developing a workforce infrastructure to tackle physical inactivity.
- **Tackling Inequalities** is funding from Sport England to reduce the widening inequalities in sport and physical activity. Focus on 3 key audiences – people on low income, disabled people or people with long-term health conditions, and black, Asian or minority ethnic communities.
- **Volunteer Development** is volunteering work which has been enhanced from February 2011 and will continue through 2023-24.
- **VRU Education (Pilot)** works alongside the Greater Manchester Violence Reduction Unit (VRU), with funding to reduce and prevent anti-social behaviour and youth offending, by diverting at risk young people into sport and physical activity.



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**FOR THE YEAR ENDED 31 MARCH 2024**

**21 Restricted funds**

**(Continued)**

- **Walking and Cycling** is NHS England funding to support solutions which deliver clinical and financial sustainability across GM and at locality level and improve the health and social outcomes included in the GM Strategic Plan.
- **Young People Forward** is funding to support organisations with existing and new relationships with young people to engage in physical activity through the power of sport.
- **Closing the Gap Conference** is funding from Sport England to fund the core functions of the Active Partnership as a systemic partner in the delivery of the Sport England strategy Uniting the Movement. This investment is aligned to the submission that was made in December 2021 which outlined the vision and objectives of the partnership both from system and delivery perspective.
- **SE Delivery Partner Award** is capacity funding for Active Lives co-ordination, School Games Operational Lead, Active Education Leads and GM School Games delivery.
- **Football and Community Multi-Sport** is funding from Sport England to support the secondment of member of the Greater Manchester Moving team to a national role with the Active Partnership network with a remit to help with the delivery of the Football and Community Multi Sport facilities (Playzones) across the country.
- **Health & Care Integration** is a GM Integrated Care Partnership Funding to continue work of GM Moving in leading, connecting and supporting the whole system and place based work to enable active lives for all.
- **Moment to Pivot** (otherwise known as the Pivot to Active Wellbeing) is a piece of work which is focused on transforming the leisure service across Greater Manchester, to support everyone to live well through movement with sustainable solutions designed together. The investment from the localities is part of a larger collaborative pot consisting of investment from Sport England and GM Active to deliver against three key workstrands:
  1. Public sector leisure services - identifying how across GM, they can adapt to stay relevant, sustainable and play an increasingly purposeful role in active wellbeing.
  2. Public sector leisure workforce - identifying how across GM, the workforce can transform to support the pivot to active wellbeing Identifying what is needed to transform the leisure workforce and physical assets into an integral partner within the GM health and care system
  3. Providing a framework for local authorities and their GM Active partners to support prevention and self-management through active wellbeing. To build the conditions for success, bringing together all the players in the system and the knowledge needed to design solutions for optimal uptake and lasting success.
- **Places and Spaces** is funding from Sport England to test an approach to engage with communities to support their applications for funding via the Places and Spaces fund i.e. crowdfunding. The investment is focused on communities from Bolton and Manchester.
- **Safer Streets** is funding from the Home Office to make streets and public spaces safer and more welcoming for women and girls so they feel a sense of belonging in their community and can live active lives, through tackling gender-based violence and harassment.
- **SE Systematic and Governing Award** is funding from Sport England to fund the core functions of the Active Partnership as a systemic partner in the delivery of the Sport England strategy Uniting the Movement. This investment is aligned to the submission that was made in December 2021 which outlined the vision and objectives of the partnership both from system and delivery perspective.
- **Together Fund** is funding from Sport England to reduce the widening inequalities in sport and physical activity.
- **Education Investment CYP** is a Sport England investment to support the delivery and development of School Games, specifically aimed at Youth Voice, Workforce development, Creating Active Schools (CAS) licences and capacity for a CAS Lead role.
- **Youth Voice CYP** is a Sport England investment to support the delivery and development of Youth Voice across GM including StreetGames Peer Research Project, LGBTQ+ Training and workforce, GM Youth Combined Authority Projects, Together Fund CYP projects, Youth Justice (VRU) with a focus on girls and young women.
- **Primary role** is capacity funding to support a strong granular understanding of the place and people, an ability to broker and facilitate a much wider range of relationships, where necessary supporting projects and relationships on Sport England's behalf and supporting local authorities by consent.

**GREATER MANCHESTER SPORTS PARTNERSHIP**  
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**NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)**  
**FOR THE YEAR ENDED 31 MARCH 2024**

**22 Analysis of net assets between funds**

	Unrestricted funds 2024 £	Restricted funds 2024 £	Total Unrestricted funds 2024 £	Restricted funds 2023 £	Total 2023 £
Fund balances at 31 March 2024 are represented by:					
Investments	216,037	-	216,037	-	-
Current assets/(liabilities)	802,505	344,485	1,148,725	977,747	1,713,552
	<u>1,018,542</u>	<u>344,485</u>	<u>1,364,762</u>	<u>977,747</u>	<u>1,713,552</u>

**23 Related party transactions**

There were no disclosable related party transactions during the current or comparative period, other than those included within management committee note 9.

**Remuneration of key management personnel**

The remuneration of key management personnel is as follows:

	2024 £	2023 £
Aggregate compensation	<u>557,044</u>	<u>540,118</u>

**24 Analysis of changes in net debt**

The charity had no material debt during the year.

**25 Cash generated from operations**

	2024 £	2023 £
(Deficit)/surplus for the year	(348,790)	84,883
Adjustments for:		
Investment income recognised in statement of financial activities	(23,974)	(7,885)
Fair value gains and losses on investments	(16,037)	-
Movements in working capital:		
Decrease/(increase) in debtors	1,131,451	(1,227,752)
(Decrease)/increase in creditors	(323,470)	176,063
Increase/(decrease) in deferred income	20,000	(2,600)
<b>Cash generated from/(absorbed by) operations</b>	<u>439,180</u>	<u>(977,291)</u>

**GREATER MANCHESTER SPORTS PARTNERSHIP**  
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**NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)**  
**FOR THE YEAR ENDED 31 MARCH 2024**

**26 Funds Held as Custodian**

The charity acts as custodian for the funds of GM Moving in Action. The balance is not included in the assets of Greater Manchester Sports Partnership and is held in separate bank accounts and accounted for under a separate accounting system to ensure the funds are easily identified. Transactions are approved by the following job roles:

Chief Executive Greater Manchester Moving / Executive Lead GM Moving in Action, Local Pilot Strategic Lead and Local Pilot Programme Manager.

The objective of the GM Moving in Action project is to "positively change the lives of people across Greater Manchester through physical activity and sport. Building from our strengths and through systemwide collaboration reaching a target of 75% of people active or fairly active by 2025". This is consistent with the objects of Greater Manchester Sports Partnership.

The trustees do not necessarily make the decisions on how the money is spent; this is done by the GM Moving in Action Executive which is made up from representatives from the following organisations:

- Greater Manchester Combined Authority
- Greater Manchester Health and Social Care Partnership
- 10 GM
- Transport for Greater Manchester
- Tameside Council
- Sport England
- GM Active
- Oldham Council

Cash at bank of £921,062 (2023: £968,968).

The income and expenditure for GM Moving in Action is shown on a cash basis below. It does not form part of the statutory accounts and is periodically subject to a separate grant audit.

	<b>2024</b>	<b>2023</b>
	<b>£</b>	<b>£</b>
<b>Total income</b>	1,600,531	1,203,067
<b>Expenditure</b>		
Active communities	1,381,948	1,197,306
Bank charges	-	14
Engagement	45,000	45,000
Evaluation	-	-
Marketing & communications	63,262	154,564
Workforce transformation	162,935	143,582
<b>Total expenditure</b>	1,653,145	1,540,466
<b>Surplus / (deficit)</b>	(162,935)	(143,582)