

Company number: 3258930

Charity Number: 1059115

# Greater Manchester Sports Partnership

Report and financial statements  
For the year ended 31<sup>st</sup> March 2018

Greater Manchester Sports Partnership  
Reference and administrative information  
for the year ended 31<sup>st</sup> March 2018

**Company number** 3258930

**Charity number** 1059115

**Registered office and operational address** National Squash Centre and Regional Centre  
Rowsley Street  
Manchester  
M11 3FF

**Management Committee**

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:

Mike Perls	Chair	appointed 31 March 2018
Will Blandamer (Health representative)		
Mal Brannigan (Private Sector)		
Carol Couse (Legal/Private Sector representative)		
Paula Dunn (Sport representative)		
Cllr Ann-Marie Humphreys (AGMA representative)		
Eamonn O'Rourke (Local Authority representative)		
Richard Roe (Local Authority representative)		
Rob Young (Private Sector representative)		
Jennifer Mossopp-Scott (Digital & Commercial/ Data strategy)		appointed 25 June 2018
Sarah Brown-Fraser (Disability/ Inclusion/ Marketing)		appointed 25 June 2018
Rob Mukherjee (Digital / Data strategy (Private Sector)		appointed 25 June 2018
Chris Brindley	Chair	resigned 2 March 2018
Roger Johnson (Media & Communications representative)		resigned 31 December 2017
Peter Kay (National governing Body representative)		resigned 31 December 2017
Cllr Graham Shuttleworth (AGMA representative)		resigned 17 May 2017
Barbara Wilson (School Sport representative)		resigned 8 September 2017

**Key management** Yvonne Harrison Chief Executive

**Personnel** Matt Johnson Deputy Chief Executive

<b>Bankers</b>	The Co-operative Bank plc	CAF Bank Ltd
	PO Box 101	25 Kings Hill Avenue
	1 Balloon Street	Kings Hill
	Manchester	West Malling
	M60 4EP	Kent, ME19 4JQ

**Auditors** Slade & Cooper Limited  
Greenfish Resource Centre, 46-50 Oldham St, Manchester, M4 1LE

Greater Manchester Sports Partnership  
Report of the Management Committee  
for the year ended 31<sup>st</sup> March 2018

The Management Committee present their report and the audited financial statements for the year ended 31st March 2018. Included within the trustees' report is the directors' report as required by company law.

Reference and administrative information set out on page 1 forms part of this report. The financial statements comply with current statutory requirements, the memorandum and articles of association and the Statement of Recommended Practice - Accounting and Reporting by Charities: SORP applicable to charities preparing their accounts in accordance with FRS 102.

## **Objectives and activities**

Greater Manchester Sports Partnership (GreaterSport) is the Greater Manchester charity committed to changing lives by inspiring a healthier future in Greater Manchester through Sport and Physical Activity.

### **The objects of the Charity:**

(a) to provide people in Greater Manchester and surrounding neighbourhood with facilities for recreation or other leisure time occupation, in the interest of social welfare and with the object of improving the conditions of life of such persons without distinction on the grounds of race, gender, ethnic origin or disability;

(b) to advance the mental and physical health of the community by providing facilities for sport and physical

### **Strategy**

GreaterSport is a high performing County Sports Partnership, operating as a charity with a unique and trusted strategic partnership with the Greater Manchester Combined Authority, Health and Social Care Partnership, the 10 local authorities in Greater Manchester and Sport England.

In November 2017 GreaterSport launched its new strategy 'Changing Our Lives Together' which reinforced its vision to change lives through physical activity and sport and help to make Greater Manchester the most active region in England.

GreaterSport believes that physical activity and sport has a major contribution to make to the health, wealth and wellbeing of Greater Manchester residents. This is the ambition outlined within Greater Manchester (GM) Moving: The Plan for Physical Activity and Sport (2017-21), which is the 'comprehensive plan to reduce inactivity and increase participation in physical activity and sport that is aligned to the Greater Manchester Population Health Plan priority themes and wider reform agenda.'

Changing Lives Together drives GreaterSport forward with clarity and purpose, and describes how GreaterSport wholeheartedly commits to working alongside our partners to help achieve life changing outcomes for people across Greater Manchester.

### **Activities**

GreaterSport, together with our partners, will work collaboratively to deliver 12 priorities within Greater Manchester:

1. **Lead policy, legislation and system change to support active lives**, ensuring that physical activity becomes a central feature in policy and practice related to planning, transport, health and social care, economic development, education and the environment.
2. **Provide strategic leadership** to secure system change for physical activity and sport across the life course, with person centred, preventative approaches in an integrated system.

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3. Ensure that children aged 0-4 have the **best active start** in life with physical literacy prioritised as a central feature of starting well.
4. Make Greater Manchester the **best place in England for children, young people and young adults aged 5-25 to grow up**, developing their life chances through a more active lifestyle, with a focus on reducing inequalities.
5. **Increase physical activity and sport across the adult population**, reducing inequalities and contributing to health, wealth and wellbeing.
6. **Make active ageing a central pillar within the Greater Manchester Ageing Hub** supporting the Greater Manchester ambition for an age friendly city region, which will lead to better health, wellbeing and independence.
7. Develop more **active and sustainable environments** and communities through active design and infrastructure.
8. Maximise the contribution of the physical activity and sport sector to **economic growth** across Greater Manchester.
9. Build the knowledge, skills and understanding of the workforce across Greater Manchester to embed physical activity, make every contact count and develop a diverse workforce fit to deliver the ambitions of Greater Manchester Moving.
10. Ensure that **evidence, data and insight inform the development of policy and practice** to support active lives.
11. **Embed high quality evaluation into all Greater Manchester Moving work**, developing quality standards, helping to understand impact, learn and improve, and support advocacy.
12. Deliver high quality **marketing and communications** to support messaging and engagement of people from priority audiences in active lives.

In order to achieve these shared priorities GreaterSport will:

- **Provide leadership** within Greater Manchester for physical activity and sport, championing the contribution that physical activity and sport can have across strategic priorities within Greater Manchester.
- **To create a united voice, bring coherence, simplicity and connectivity to the physical activity and sport landscape.** We will help to translate and facilitate connections to other sectors and vice versa to support action against the shared priorities. We will keep abreast of and engage with developments and governance structures in Greater Manchester, representing the sector and keeping our network well informed.
- To support organisations in **bringing the ambitions of Greater Manchester Moving** to life.
- To help **land the ambitions of Sport England's Strategy**, Towards an Active Nation within Greater Manchester.

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- To work with our partners to develop a detailed understanding of **people and places in Greater Manchester** connected to our priorities for physical activity and sport.
- To **source and develop products, programmes and interventions** in collaboration with local and national partners.
- To help **embed and scale up good practice**.

**How our activities deliver public benefit**

The trustees have paid due regard to the Charity Commission's guidance on public benefit and Changing Lives remains the overall strategy for GreaterSport.

Physical inactivity is a cross cutting issue that concerns the health and wellbeing of all Greater Manchester residents.

- Physical Inactivity is the fourth largest cause of disease and disability with 1 in 6 deaths linked to insufficient levels of physical activity. Up to 40% of long term conditions could be prevented by taking more exercise.
- Inactivity is estimated to cost the health services in Greater Manchester £26.7 million per year (2013/14 figures). This figure relates to the main chronic diseases (heart disease, diabetes, CVD and cancer) that could be prevented by exercise.
- Obesity impairs lives. It raises the risk of serious physical health conditions such as diabetes, heart disease, stroke and cancer. 65% of adults and 28% of children are classified as overweight or obese in Greater Manchester, which is significantly worse than the UK average.
- Inactivity affects our mental health. An active life reduces anxiety, lifts mood, reduces stress, promotes clearer thinking and a greater sense of calm, increases self-esteem and reduces the risk of depression. The social and emotional benefits include helping to make friends and connect with people, having fun, challenging stigma and discrimination.

**Outcomes**

The outcomes of our work are aligned to contributing to the Government's 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

**Use of Volunteers**

Volunteers play a vital role in community sport all across Greater Manchester and without the time, energy and commitment of these people many clubs, team sport sessions and coaching sessions would not be able to run. In the last 12 months GreaterSport has supported 7423 individuals to volunteer in their local community giving up 44,757 hours.

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## Achievements and performance

The charity's main activities and who it tries to help are described below. All its charitable activities focus on improving people's health and wellbeing and are undertaken to further Greater Manchester Sports Partnership's charitable purposes for the public benefit.

GreaterSport is uniquely positioned to deliver scale & impact across Greater Manchester. Our success is a result of our strong partners who connect strategy to delivery at a local level.

### Key Achievements:

<b>A high performing charity passionate about making Greater Manchester the most active region in England</b>			
		<b>2016-17</b>	<b>2017-18</b>
Active Adults	Ranking	40	28
	Percentage	59.4%	61.4%
	<b>Number</b>	<b>1,305,600</b>	<b>1,360,400</b>
Fairly Active Adults	Percentage	12.1%	10.9%
	Number	266,800	241,700
Inactive Adults	Ranking	39	33
	Percentage	28.5%	27.6%
	Number	627,300	615,500
<b>Total Active &amp; Fairly active Adults</b>		<b>1,572,400</b>	<b>1,602,100</b>

### Headline data:

- Activity rates increased by:
  - 2%
  - 54,800 adults
- Inactivity rates reduced by:
  - 0.9%
  - 11,800 adults
- Greater Manchester has risen from the 40<sup>th</sup> most active region to 28<sup>th</sup>.

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**Business Aims**

<b>Be Valued by our partners</b>		
	<b>2016-17</b>	<b>2017-18</b>
NPS Score	54%	<b>68%</b>
Percentage of partners satisfied with the quality of support and advice given	96%	<b>96%</b>
Percentage of partners satisfied with the added value provided by CSPs	95%	<b>98%</b>
<b>Financially secure with a broad financial portfolio</b>		
Reduce Admin as a percentage of expenditure	8%	<b>7.8%</b>
Total non-Sport England funding (£)	£428,997	<b>£539,588</b>
<b>A great company to work for</b>		
Staff agreeing GreaterSport is a great company to work for	100%	<b>91%</b>
Staff NPS Score	77%	<b>54%</b>
<b>GreaterSport brand recognised as the go to organisation in its sector</b>		
Percentage of partners who feel GreaterSport is a recognised brand	75%	<b>75%</b>
Percentage of partners who have a good understanding of GreaterSport	88%	<b>87%</b>

**Key Awards Won in 2017**

- Best Sporting Initiative award at The Manchester Awards
- CEO Yvonne Harrison won the Rising CEO Star award at the National Charity Times Awards
- Chairman Chris Brindley was awarded a Special Recognition Award for his work as a Non Executive Director at the IOD Awards, both in the North West and nationally
- Bronze for Best Charity, Community or CSR programme at the Sports Business Awards

**External Validation**

GreaterSport has been externally validated by Quest NBS the industry recognised body and UK's quality management scheme for sport and leisure.

After completing the Quest's Stretch assessment process in April 2017, GreaterSport became the first organisation nationally to be rated as Outstanding under the new Quest Stretch assessment.

Paul Brivio, Head of Active Communities at NBS Quest, said:

"GreaterSport are going onto greater things because they have a culture around continuous improvement and collaborative working that is outstanding. The team is highly motivated and engaged, which is driven by a clear purpose and vision which is collectively owned by the organisation and their partners. I hope and trust that Quest has been helpful along the way to provide an external challenge but, more importantly, just to let them know how exceptional they really are"

**Key Outcomes and Beneficiaries of our Services:**

- Improved quality and number of coaches.
- Increased number of accredited/qualified people in Greater Manchester.
- Improved mental well-being (self-esteem / confidence).

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- Developing culture of lifelong learning.
- Increased opportunities for people to volunteer in sport, both formally and informally.
- Enhanced active citizenship and self-development.
- Improved standard of volunteering.
- Getting people work ready.
- Increased awareness of funding streams.
- Increased knowledge and support for grassroots clubs.
- More people involved in sport and physical activity and adopting participation as a habit.
- Healthier residents especially those from deprived areas.
- Improved physical health (reduced obesity, cardiovascular disease, diabetes).
- Parents, and service providers are educated to help families become more active.
- Improved self-esteem and confidence.
- Increased awareness and opportunity for disabled people to become active.
- Greater Manchester recognised as the place of high quality sporting events.
- Increased competitive opportunities
- More business opportunities and investment created through sport and physical activity
- Greater Manchester's city region work recognised via sport and physical activity.
- Co-ordinated network of effective groups functioning across the City Region

## **Financial review**

This has been a successful year with a number of new funding streams. At the same time, a number of funding streams also came to an end during the year after successful completion of respective projects.

Income for the year 2017/18 was approximately £1.903M, compared to £2.132M in 2016/17 (8.6% decrease). This was mainly a result of reduction in Sport England's funding during the year. Sport England was GreaterSport's largest funder, contributing £1,625K for the financial year.

Expenditure for the year 2017/18 was approximately £1.901M, compared to £2.084M in 2016/17, representing a fall in expenditure of 9.1% compared to previous year.

The total balance sheet funds was £1.049M in 2017/18, compared to £1.047M in 2016/17.

As part of the Board's decision to reduce financial risks and also maximise investment income, the charity invested some of its reserves across the following banks; Metro Bank, Yorkshire Bank, & CAF Bank.

## **Principal funding sources**

GreaterSport has two significant funding agencies Sport England and The Association of Greater Manchester Authorities (AGMA). Other funding is dependant of a variety of sources and individual applications and relationships.

Sport England Core funding remained at £532K during the year. AGMA funding remained at £184K during the year.



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Sport England remain committed to funding County Sports Partnerships up to 2021 in line with their national strategy (Towards an Active Nation). This contract is performance related and will be reviewed on an annual basis.

AGMA funding (Section 48 Grant Scheme) is subject to review with future plans and funding to be disclosed in the last quarter of 2017 calendar year.

### **Reserves policy**

We hold reserves for the following purposes:

- coverage of our operating expenses in the event of a downturn in income and / or unforeseen increases in costs
- to meet the costs of unforeseen liabilities for employment or other legal claims not covered by insurance Trustees have maintained the reserve policy at six months' salary and running costs.

Trustees for this reason, have made a provision £456,629, in line with the charity's reserve policy. It is expected that the six months' salary and running costs will be designated beginning next financial year.

### **Unrestricted, Restricted & Designated Funds**

At 31 March 2018, we held unrestricted funds of £777K (2016/17- £798K). The following is the breakdown of unrestricted reserve held at the end of the year;

- £456,629 designated towards the six month reserve policy
- £6,938 designated for Sport Specific activities.
- £49,767 designated for School Sport Coordinator activities.
- £263,995 free reserves earmarked to cover projected deficits core activities for the next three years.

Restricted funds are those funds that have been received for particular purposes and projects. Total restricted fund balance as at 31<sup>st</sup> March 2018 was £271K (2016/17- £248K).

## **Plans for the future**

At board the trustees have provided clarity round its VOST

### **Vision**

To change lives through physical activity and sport and help to make Greater Manchester the most active region in England

### **Objective**

To be known for exceptional leadership, thinking, governance and evaluation and the valued and trusted partner of our key stakeholders.

### **Strategy**

- Creating an influencing strategy to embed GS into the eco-system
- Being known as best in class for governance and evaluation
- Creating the conditions for digital transformation for the sector
- Financially sustainable with a more diversified income

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- Being famous for granular understanding of GM
- Owning the 'voice' for active lives in GM
- Being seen to lead the debate in thought leadership topics

**Tactics**

- People:       \*Valued partner - connect all the key stakeholders
- \*Influence thinking across 'whole system' and shape active strategies
- \*Providing leadership to ensure that physical activity contributes to the GM strategic priorities and is aligned and focused locally
- \*A reputation as a great company to work for and attract the best people to work for and with us
- 
- Process:       \*Governance leader in the sector
- \*GM's leading physical activity insight function (B2B & B2C)
- \*High performing organisation & best in practice
- \*Create the conditions for digital transformation for the sector
- 
- Pounds:       \*Financially sustainable with a more diversified income measured by:
- 
- Place:         \*Strong understanding of localities RM's and place orientated model
- \*GM acknowledge the value we bring and we are integral to GM strategies
- \*Focus on addressing inequalities (know our prime audience)
- \*Focus on areas that make the biggest difference to GM
- \*Share learnings and expertise nationally
- 
- Promotion:    \*Being seen to lead the debate in thought leadership topics in physical activity and sport
- \*Be good story teller, share best practice, expert on panels and in media resulting in higher profile and reaching more people – partners/influencers/stakeholders
- \*PR shout about and evangelise GM activity and sport story
- \*Improve brand awareness and communications with
- \*Campaigning

Operationally GreaterSport will continue to work against its keys 12 priorities and action plan as agreed by its funding partner Sport England;

<https://www.greatersport.co.uk/media/uploads/262273a5-ef95-46b4-889c-ad4a27cdeb8a.pdf>

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## **Structure, governance and management**

GreaterSport 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. GreaterSport was originally constituted in 1996 (as Greater Manchester Youth Games) and changed its name in 2000 to Greater Manchester School Partnership.

The Articles of Association were amended in 2015 to reflect updated Company Objects and also current legislation.

As a Charitable Company, GreaterSport 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, in order to drive the business plan forward for the benefit of Greater Manchester. The Development Manager (Business Operations) acts as Company Secretary.

All Directors/Trustees undergo Induction Training. This is carried out by the CEO and supported by the Development Manager (Business Operations). There is a comprehensive induction pack which includes Terms of Reference of the Board and Sub Groups; Trustee Job Description; Roles of the Board; Code of Conduct; Levels of Delegated Authority; Declaration of Interests, and, information on GreaterSport 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 at 31st March 2018 was 9 (2017:12). 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.

The executive functions of the Company are handled by the Senior Management Team, which consists of Yvonne Harrison (Chief Executive Officer) and Matt Johnson (Deputy Chief Executive). The CEO and Deputy CEO have delegated powers for the day to day management of GreaterSport.

GreaterSport is an independent company (as outlined above) but is part of a wider support network (the County Sport Partnership Network). The CSPN give support and guidance to CSP's as well as brokering relationships across different sport sectors, interested stakeholders and within Government.

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

GreaterSport is a Company Limited by Guarantee and a Registered Charity. It has no subsidiary undertakings. It works closely with a number of organisations and charities to further its charitable objects. These include National Governing Bodies of Sport, County Sports Partnership Network, Greater Manchester Local Authorities, Sport England and other local sporting bodies.

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

GreaterSport has a Pay Policy Statement which sets out GreaterSport's approach to setting the pay of its employees by identifying the method by which all salaries of employees is determined and who is responsible for ensuring the policy is adhered to.

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The policy sets out the organisation context for pay including stating that GreaterSport 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 Chief Executive Officer is further determined and reviewed by the GreaterSport Board's employment panel.

## **Risk management**

The GreaterSport 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.

Within the last 12 months GreaterSport has created a Risk/Audit 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.
- b. Advise the board on the company's overall risk appetite, tolerance and strategy, taking account of the financial environment.
- c. Keep under review the company's overall risk assessment processes that inform the board's decision making.
- d. Set a standard for the accurate and timely monitoring of risk types of critical importance.
- e. Review the company's capability to identify and manage new risk types.
- f. Keep under review the effectiveness of the company's internal financial controls and risk management systems.
- g. Annually review the organisations risk management and internal control systems to ensure effectiveness and that they meet the aims for which they were established.
- h. Review proposed write-offs of aged debtors in excess of £1,000 with decision recommendations to the full board.
- i. Review the company's procedure for detecting fraud.
- j. Review the company's procedure for the prevention of bribery.

The Risk/Audit Sub Committee will then report to the Board after due review of the effectiveness of the Group's risk management and internal control systems. The Board considers the work and findings of the Audit Committee in forming its own view on the effectiveness of the systems.

The Executive Team together with the Business Operations Development Manager are responsible for designing and implementing risk management and internal control systems to manage risks with the whole team.

The GreaterSport Risk Management Plan draws on guidance information from the Charity Commission, and is divided into the following risk areas based on GreaterSports VOST plan:

- People
- Process

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- Pounds
- Place
- Promotion

Under the above themes potential risks to the organisation are identified and assessed against the impact and likelihood (gross risk). Each risk then has identified control measures resulting in a net risk score. A clear line of responsibility for each risk is identified together with any actions required.

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

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**Statement of responsibilities of the management committee**

The management committee (who are also directors of Greater Manchester Sports Partnership for the purposes of company law) are responsible for preparing the management committee's annual 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 charitable company and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that period. 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 and statements of recommended practice have been followed, subject to any material departures disclosed and explained in the financial statements
- 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 proper accounting records that disclose with reasonable accuracy at any time the financial position of the charitable company and enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

In so far as the management committee are aware:

- There is no relevant audit information of which the charitable company's auditors are unaware
- The management committee have taken all steps that they ought to have taken to make themselves aware of any relevant audit information and to establish that the auditors are aware of that information

The management committee are responsible for the maintenance and integrity of the corporate and financial information included on the charitable company's website. Legislation in the United Kingdom governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

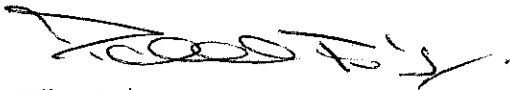
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**Auditors**

Slade & Cooper Ltd were re-appointed as the charitable company's auditors during the year and have expressed their willingness to continue in that capacity.

This report has been prepared in accordance with the provisions applicable to companies subject to the small companies' regime of the Companies Act 2006.

The management committee's annual report has been approved by the management committee on 21/09/18 2018 and signed on their behalf by



Mike Perls

Chair

Independent auditors' report  
to the members of  
Greater Manchester Sports Partnership  
for the year ended 31<sup>st</sup> March 2018

**Opinion**

We have audited the financial statements of Greater Manchester Sports Partnership (the 'charitable company') for the year ended 31 March 2018, which comprise the Statement of Financial Activities (including the income and expenditure account), the Balance Sheet, the Statement of Cash Flows and the related notes. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102 The Financial Reporting Standard applicable in the UK and Republic of Ireland (United Kingdom Generally Accepted Accounting Practice).

This report is made solely to the charitable company's members, as a body, in accordance with Chapter 3 of Part 16 of the Companies Act 2006. Our 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.

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 2018, 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 charitable company 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**

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

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



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to the members of  
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**Other information**

The trustees are responsible for the other information. The other information comprises the information included in the trustees' annual report, other than the financial statements and our auditor's report thereon. 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.

In connection with our audit of the financial statements, 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 audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether there is a material misstatement in the financial statements or a material misstatement of the other information. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

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

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

- the information given in the trustees' report (incorporating the directors' report) for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- the trustees' report has been prepared in accordance with applicable legal requirements.

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

In the light of our knowledge and understanding of the charitable company and its environment obtained in the course of the audit, we have not identified material misstatements in the trustees' 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 trustees 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 Trustees' Annual Report and from the requirement to prepare a strategic report.

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to the members of  
Greater Manchester Sports Partnership  
for the year ended 31<sup>st</sup> March 2018

**Responsibilities of trustees**

As explained more fully in the trustees' responsibilities statement set out on page 13, the trustees (who are also the directors of the charitable company for the purposes of company law) are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the trustees are responsible for assessing the charitable company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the trustees either intend to liquidate the charitable company or to cease operations, or have no realistic alternative but to do so.

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

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.

A further description of our responsibilities for the audit of the financial statements is located on the Financial Reporting Council's website at: [www.frc.org.uk/auditorsresponsibilities](http://www.frc.org.uk/auditorsresponsibilities). This description forms part of our auditor's 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 and to the charitable company's trustees, as a body, in accordance with Part 4 of the Charities (Accounts and Reports) Regulations 2008. Our audit work has been undertaken so that we might state to the charitable company's members and its trustees 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.

*Catherine Hall*

Catherine Hall FCCA DChA

Senior Statutory Auditor

*for and on behalf of*

Slade & Cooper Limited  
Statutory Auditors  
Green Fish Resource Centre  
46-50 Oldham Street  
Manchester  
M4 1LE

Date: *20<sup>th</sup> November 2018*

Greater Manchester Sports Partnership  
Statement of Financial Activities  
(including Income and Expenditure account)  
for the year ended 31 March 2018

	Note	Unrestricted funds £	Restricted funds £	Total funds 2018 £	Total funds 2017 £
<b>Income from:</b>					
Donations and legacies	3	569,994	-	569,994	553,240
Charitable activities: Sports development	4	251,651	995,890	1,247,541	1,519,810
Other trading activities	5	79,334	-	79,334	50,453
Investments	6	5,782	-	5,782	8,906
<b>Total income</b>		<b>906,761</b>	<b>995,890</b>	<b>1,902,651</b>	<b>2,132,409</b>
<b>Expenditure on:</b>					
Charitable activities: Sports development	7	928,499	972,258	1,900,757	2,084,066
<b>Total expenditure</b>		<b>928,499</b>	<b>972,258</b>	<b>1,900,757</b>	<b>2,084,066</b>
<b>Net income/(expenditure) for the year</b>	9	<b>(21,738)</b>	<b>23,632</b>	<b>1,894</b>	<b>48,343</b>
Transfer between funds		784	(784)	-	-
<b>Net movement in funds for the year</b>		<b>(20,954)</b>	<b>22,848</b>	<b>1,894</b>	<b>48,343</b>
<b>Reconciliation of funds</b>					
Total funds brought forward		798,283	248,374	1,046,657	998,314
<b>Total funds carried forward</b>		<b>777,329</b>	<b>271,222</b>	<b>1,048,551</b>	<b>1,046,657</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  
Company number 3258930

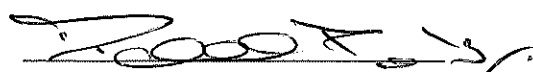
Balance sheet as at 31 March 2018

	Note	2018		2017	
		£	£	£	£
<b>Fixed assets</b>					
Tangible assets	15		669		1,004
<b>Total fixed assets</b>			<b>669</b>		<b>1,004</b>
<b>Current assets</b>					
Debtors	16	142,708		59,748	
Current asset investments	17	707,991		701,492	
Cash at bank and in hand		330,810		626,107	
<b>Total current assets</b>		<b>1,181,509</b>		<b>1,387,347</b>	
<b>Liabilities</b>					
Creditors: amounts falling due in less than one year	18	(133,627)		(341,694)	
<b>Net current assets</b>			<b>1,047,882</b>		<b>1,045,653</b>
<b>Total assets less current liabilities</b>			<b>1,048,551</b>		<b>1,046,657</b>
<b>The funds of the charity:</b>					
Restricted income funds	20		271,222		248,374
Unrestricted income funds	21		777,329		798,283
<b>Total charity funds</b>			<b>1,048,551</b>		<b>1,046,657</b>

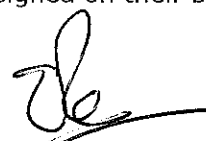
These accounts are prepared in accordance with the special provisions of part 15 of the Companies Act 2006 relating to small companies and constitute the annual accounts required by the Companies Act 2006 and are for circulation to members of the company.

The notes on pages 17 to 33 form part of these accounts.

Approved by the Management Committee on 21/09/2018 and signed on their behalf



Mike Perls (Chair)



Eamonn O'Rourke (Trustee)

Greater Manchester Sports Partnership  
Statement of Cash Flows  
for the year ending 31 March 2018

	Note	2018 £	2017 £
<b>Cash provided by/(used in) operating activities</b>	24	<b>(294,580)</b>	<b>(127,478)</b>
<i>Cash flows from investing activities:</i>			
Dividends, interest, and rents from investments		5,782	8,906
Proceeds from sale of tangible fixed assets		-	-
Purchase of tangible fixed assets		-	(1,339)
Proceeds from sale of investments		-	-
Purchase of investments		-	-
<b>Cash provided by/(used in) investing activities</b>		<b>5,782</b>	<b>7,567</b>
Increase/(decrease) in cash and cash equivalents in the year		(288,798)	(119,911)
Cash and cash equivalents at the beginning of the year		1,327,599	1,447,510
<b>Cash and cash equivalents at the end of the year</b>		<b>1,038,801</b>	<b>1,327,599</b>
<b>Represented on the balance sheet as:</b>			
Current asset investments		707,991	701,492
Cash at bank and in hand		330,810	626,107
		<b>1,038,801</b>	<b>1,327,599</b>

# Greater Manchester Sports Partnership

## Notes to the accounts for the year ended 31 March 2018

### **1 Accounting policies**

The principal accounting policies adopted, judgments and key sources of estimation uncertainty in the preparation of the financial statements are as follows:

#### **a Basis of preparation**

The financial statements have been prepared in accordance with 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) issued on 16 July 2014 (as updated through Update Bulletin 1 published on 2 February 2016) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

Greater Manchester Sports Partnership meets the definition of a public benefit entity under FRS102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy note.

#### **b Preparation of the accounts on a going concern basis**

The trustees consider that there are no material uncertainties about the charitable company's ability to continue as a going concern.

There were no key judgments which the trustees have made which have a significant effect on the accounts.

The trustees do not consider that there are any sources of estimation uncertainty at the reporting date that have a significant risk of causing a material adjustment to the carrying amount of assets and liabilities within the next reporting period.

#### **c Income**

Income is recognised when the charity has entitlement to the funds, any performance conditions attached to the item(s) of income have been met, it is probable that the income will be received and the amount can be measured reliably.

Income from government and other grants, whether 'capital' grants or 'revenue' grants, is recognised when the charity has entitlement to 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

Notes to the accounts for the year ended 31 March 2018 (continued)

### **d Donated services and facilities**

Donated professional services and donated facilities are recognised as income when the charity has control over the item, any conditions associated with the donated item have been met, the receipt of economic benefit from the use by the charity of the item is probable and that economic benefit can be measured reliably. In accordance with the Charities SORP (FRS 102), general volunteer time is not recognised; refer to the trustees' annual report for more information about their contribution.

On receipt, donated professional services and donated facilities are recognised on the basis of the value of the gift to the charity which is the amount the charity would have been willing to pay to obtain services or facilities of equivalent economic benefit on the open market; a corresponding amount is then recognised in expenditure in the period of receipt.

### **e Interest receivable**

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.

### **f Fund accounting**

Unrestricted funds are available to spend on activities that further any of the purposes of charity.

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 donations which the donor has specified are to be solely used for particular areas of the charity's work or for specific projects being undertaken by the charity.

### **g Expenditure and irrecoverable VAT**

Expenditure is recognised once there is a legal or constructive obligation to make a payment to a third party, it is probable that settlement will be required 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.

### **h Allocation of support costs**

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. These costs have been allocated between cost of raising funds and expenditure on charitable activities. The bases on which support costs have been allocated are set out in note 12.

## Greater Manchester Sports Partnership

### Notes to the accounts for the year ended 31 March 2018 (continued)

#### **i Operating leases**

Operating leases are leases in which the title to the assets, and the risks and rewards of ownership, remain with the lessor. Rental charges are charged on a straight line basis over the term of the lease.

#### **j Tangible fixed assets**

Individual fixed assets costing £1,000 or more are capitalised at cost and are depreciated over their estimated useful economic lives on a straight line basis as follows:

Equipment	25%
-----------	-----

#### **k Debtors**

Trade and other debtors are recognised at the settlement amount due after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

#### **l Current asset investments**

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

#### **m Cash at bank and in hand**

Cash at bank and cash in hand includes cash and short term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

#### **n Creditors and provisions**

Creditors and provisions are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors and provisions are normally recognised at their settlement amount after allowing for any trade discounts due.

#### **o Financial instruments**

The charity only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value with the exception of bank loans which are subsequently measured at amortised cost using the effective interest method.



## Greater Manchester Sports Partnership

Notes to the accounts for the year ended 31 March 2018 (continued)

### p Pensions

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 GMPF is a Career Average pension scheme and benefits are not dependent on investment performance. Employees who join the Fund build up a pension pot which is revalued each year in line with Consumer Price Index (CPI). If a member has GMPF membership before 1st April 2014 they will have accrued benefits based on membership and final pay in accordance with the previous Final Salary pension scheme.

The trustees are unable to confirm the charity's share of the underlying assets and liabilities of the Greater Manchester Pension Scheme as there is insufficient information available and therefore the Scheme is accounted for as a defined contribution scheme. The Greater Manchester Pension Scheme provides that in the event that a single employer has individuals contributing to the scheme then any remaining liability for benefits payable under the scheme falls on that employer. Since the main participating employers are statutory bodies, the trustees consider it highly improbable that such a liability will ever fall to the charity.

The employer's contributions made to the scheme in 2018 were £145,639 (2017: £131,043) with an employer's contribution rate of 21.6% of pensionable pay. Employees' contribution rates are 5.8%, 6.5%, 6.8% or 8.5% depending on pensionable pay.

The agreed employer contribution rates are as follows:

2017/18	21.6%
2018/19	23.0%
2019/20	24.4%

The pension cost is assessed every three years in accordance with the advice of an independent qualified actuary. The latest actuarial valuation of the scheme was at 31 March 2016.

Key elements in the valuation of the fund at 31 March 2016 were as follows:

	£m
Past service liabilities	18,696
Assets	17,325
Surplus/(deficit)	(1,317)
Funding level	93%

## 2 Legal status of the charity

The charity is a company limited by guarantee registered in England and Wales and has no share capital. In the event of the charity being wound up, the liability in respect of the guarantee is limited to £1 per member of the charity. The registered office address is disclosed on page 1.

Greater Manchester Sports Partnership

Notes to the accounts for the year ended 31 March 2018 (continued)

**3 Income from donations and legacies**

	Unrestricted £	Restricted £	Total 2018 £	Total 2017 £
Core grant - Sport England	538,240	-	538,240	538,240
Donations in kind - Manchester City Council	15,000	-	15,000	15,000
Other donations	16,754	-	16,754	-
<b>Total</b>	<b>569,994</b>	<b>-</b>	<b>569,994</b>	<b>553,240</b>
<i>Total by fund 31 March 2017</i>	<i>538,240</i>	<i>15,000</i>	<i>553,240</i>	

**4 Income from charitable activities**

	Unrestricted £	Restricted £	Total 2018 £	Total 2017 £
<b>Sports development</b>				
Association of Greater Manchester Authorities	184,000	-	184,000	184,000
Sport England				
Sportivate	-	205,939	205,939	497,793
Club Link Maker	-	92,139	92,139	100,000
GM School Games	-	90,000	90,000	127,500
Coaching Development Manager	-	40,000	40,000	40,000
Primary School Sport	-	92,799	92,799	92,799
DfE - Volunteering	-	8,000	8,000	8,000
Satellite Club	-	88,246	88,246	211,600
Commissioning pilot	-	-	-	9,229
GM Active Ageing	-	100,000	100,000	-
Interim strategic manager	-	90,000	90,000	-
Active Lives Survey	-	17,700	17,700	-
Dame Kelly Holmes Legacy Trust	-	-	-	8,796
England Amputee FA	-	12,500	12,500	9,375
English Federation of Disability Sport	-	86,467	86,467	69,059
GOFEST	-	4,000	4,000	-
Greater M/Cr Combined Authorities	-	12,000	12,000	-
Manchester City Council	5,200	-	5,200	-
GM Talent Match	26,275	-	26,275	56,375
NHS Oldham CCG	-	46,100	46,100	-
Special Olympics GB	-	10,000	10,000	-
England Athletics	-	-	-	10,000
Santander	-	-	-	4,000
Trafford MBC	-	-	-	21,075
Bury Council	-	-	-	6,000
Table Tennis England	-	-	-	3,698
Transport for Greater Manchester Courses	36,157	-	36,157	28,699
Other Income	19	-	19	1,812
<b>Total</b>	<b>251,651</b>	<b>995,890</b>	<b>1,247,541</b>	<b>1,519,810</b>
<i>Total by fund 31 March 2017</i>	<i>297,961</i>	<i>1,221,849</i>	<i>1,519,810</i>	

Greater Manchester Sports Partnership

Notes to the accounts for the year ended 31 March 2018 (continued)

**5 Income from other trading activities**

	2018 £	2017 £
Sponsorship	19,500	15,000
Events	13,776	9,708
Rental income	2,500	6,000
Other	43,558	19,745
	<hr/>	<hr/>
	79,334	50,453
	<hr/> <hr/>	<hr/> <hr/>

All income from other trading activities is unrestricted.

**6 Investment income**

	Unrestricted £	Restricted £	2018 £	2017 £
Income from bank deposits	5,782	-	5,782	8,906
	<hr/>	<hr/>	<hr/>	<hr/>
	5,782	-	5,782	8,906
	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>

All investment income is unrestricted.

Greater Manchester Sports Partnership

Notes to the accounts for the year ended 31 March 2018 (continued)

**7 Analysis of expenditure on charitable activities**

	<b>Sports Development</b>	Total 2018	Total 2017
	£	£	£
Staff salaries & travel	610,892	610,892	552,684
Training & recruitment	7,931	7,931	14,506
Office expenses	29,219	29,219	21,296
Miscellaneous	5,351	5,351	6,004
Professional fees	77,353	77,353	63,593
Hire of facilities	5,595	5,595	8,593
Health & safety	3,345	3,345	2,915
Coaches and officials	2,983	2,983	12,163
Club development, competitions & coaches	1,604	1,604	11,152
Sports programmes	539,846	539,846	806,079
Events	17,470	17,470	18,703
Advertising & promotion	37,694	37,694	26,822
In-kind contribution	15,000	15,000	15,000
Governance costs (see note 8)	8,286	8,286	8,166
Support costs (see note 8)	538,188	538,188	516,390
	<hr/>	<hr/>	<hr/>
	1,900,757	1,900,757	2,084,066
	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>
		2018	2017
		£	£
Restricted expenditure		972,258	1,224,171
Unrestricted expenditure		928,499	859,895
		<hr/>	<hr/>
		1,900,757	2,084,066
		<hr/> <hr/>	<hr/> <hr/>

Greater Manchester Sports Partnership

Notes to the accounts for the year ended 31 March 2018 (continued)

**8 Analysis of governance and support costs**

	Basis of apportionment	Support £	Governance £	Total 2018 £
Staff salaries & travel	Time spent	368,433	-	368,433
Training & recruitment	Time spent	11,982	-	11,982
Office rent	Fixed charge	16,997	-	16,997
Office expenses	Fixed charge	26,933	-	26,933
Miscellaneous	Fixed charge	6,863	-	6,863
Depreciation	Fixed charge	335	-	335
Professional fees	Fixed charge	34,980	-	34,980
Club development, competitions & coaches	Fixed charge	739	-	739
Sports programmes	Fixed charge	46,097	-	46,097
Insurance	Fixed charge	9,419	-	9,419
Events	Fixed charge	3,347	-	3,347
Advertising & promotion	Fixed charge	12,063	-	12,063
Board expenses	Governance	-	1,036	1,036
Audit & accountancy fees	Governance	-	7,250	7,250
		<u>538,188</u>	<u>8,286</u>	<u>546,474</u>

**9 Net income/(expenditure) for the year**

This is stated after charging/(crediting):	2018 £	2017 £
Depreciation	335	3,350
Operating lease rentals:		
Other	11,648	2,982
Auditor's remuneration - audit fees	3,400	3,200
Auditor's remuneration - accountancy fees	2,600	2,600
Auditor's remuneration - other	120	144
	<u>18,098</u>	<u>12,276</u>

## Greater Manchester Sports Partnership

Notes to the accounts for the year ended 31 March 2018 (continued)

### 10 Staff costs

Staff costs during the year were as follows:

	2018 £	2017 £
Salaries & travel	708,692	699,988
Social security costs	65,683	59,992
Pension costs	144,885	131,043
Other costs included in staff costs	39,155	15,532
Holiday pay accrual	20,910	-
	979,325	906,555
	979,325	906,555
<b>Allocated as follows:</b>		
Charitable activities	610,892	552,684
Support costs	368,433	353,871
	979,325	906,555
	979,325	906,555

Two employees received between £60,000 and £69,999 remuneration in the year, no other employees has employee benefits in excess of £60,000 (2017: One).

The average number of staff employed during the period was 27 (2017: 27.2).

The average full time equivalent number of staff employed during the period was 23 (2017: 25).

The key management personnel of the charity comprise the trustees, the Chief Executive Officer and the Deputy Chief Executive Officer. The total employee benefits of the key management personnel of the charity were £112,235 (2017: £111,314).

### 11 Trustee remuneration and expenses, and related party transactions

The following members of the management committee or persons connected with them received remuneration or reimbursed expenses during the year (2017: Nil).

No members of the management committee received travel and subsistence expenses during the year (2017: £183), No members of the management committee were reimbursed (2017: £500) for expenditure incurred on behalf of the charity.

Aggregate donations from related parties were £Nil (2017: £Nil).

There are no donations from related parties which are outside the normal course of business and no restricted donations from related parties.

Roger Johnson  
(trustee) received £Nil (2017 £500) for master of ceremony services at the Sports Awards Night.

(Continued on next page...)

## Greater Manchester Sports Partnership

Notes to the accounts for the year ended 31 March 2018 (continued)

### Trustee remuneration and expenses, and related party transactions (continued)

#### **Rob Young Consulting Ltd.**

After a competitive bidding process and a selection process that involved Sport England, two consultants were appointed to lead on the GM Commissioning Pilot. One of these consultants was Rob Young, a trustee of this charity.

Rob Young consulting Ltd. provided services totalling £18,267 (ex VAT) during the year (2017: £13,500). This amount was outstanding at the year end and has been accrued in the accounts.

#### **WorkSmart Virtual PA Services**

was selected, after a process of benchmarking and approval by the Board, to provide PA support to the CEO. The company is owned by the CEO's mother.

The cost of services provided during the year was £14,363 (2017: £9,050).

#### **Mills & Reeve LLP**

were selected after a competitive bidding process to provide legal advice to the Charity. One trustee (Carol Couse) is a partner in the firm. They were paid £3,845 (2017: £11,578) in the year.

Legal authority for payments to trustees is held within the articles of association of the charitable company.

No other trustee or other person related to the charity had any personal interest in any contract or transaction entered into by the charity, including guarantees, during the year (2017: nil).

## 12 Government grants

The government grants recognised in the accounts were as follows:

	2018	2017
	£	£
Sport England - core	538,240	538,240
Sport England		
Sportivate	205,939	497,793
Club Link Maker	92,139	100,000
GM School Games	90,000	127,500
Coaching Development Manager	40,000	40,000
Primary School Sport	92,799	92,799
DfE - Volunteering	8,000	8,000
Satellite Club	88,246	211,600
Commissioning pilot	-	9,229
GM Active Ageing	100,000	-
Interim strategic manager	90,000	-
Active Lives Survey	17,700	-
Greater M/Cr Combined Authorities	12,000	-
Manchester City Council	5,200	-
Association of Greater Manchester Authorities	184,000	184,000
	1,564,263	1,809,161
	1,564,263	1,809,161

There were no unfulfilled conditions and contingencies attaching to the grants.

Greater Manchester Sports Partnership

Notes to the accounts for the year ended 31 March 2018 (continued)

**13 Analysis of income and expenditure by funding sector**

Annual accounts:					2018
					£
Income:					1,902,651
Expenditure including depreciation excluding interest and tax:					1,900,757
	Sport England	Local Authority	Other public sector income	Non-public income	Total
	£	£	£	£	£
Revenue grants	1,363,063	205,975	171,067	16,754	1,756,859
Capital grants	-	-	-	-	-
Membership income	-	-	-	-	-
Sponsorship Income	-	-	-	19,500	19,500
Other income	-	15,000	-	111,292	126,292
<b>Total income</b>	<b>1,363,063</b>	<b>220,975</b>	<b>171,067</b>	<b>147,546</b>	<b>1,902,651</b>
Overheads support costs	538,240	164,998	-	24,395	727,633
Inactivity	83,726	-	-	-	83,726
Local delivery	385,682	40,977	118,289	108,815	653,763
Facilities	-	-	-	-	-
Clubs	199,620	-	-	-	199,620
Young people	175,573	15,000	-	-	190,573
Other costs	-	-	-	45,442	45,442
<b>Total expenditure</b>	<b>1,382,841</b>	<b>220,975</b>	<b>118,289</b>	<b>178,652</b>	<b>1,900,757</b>
<b>Net income</b>	<b>(19,778)</b>	<b>-</b>	<b>52,778</b>	<b>(31,106)</b>	<b>1,894</b>

This note is an additional disclosure requested of non NGBs by Sport England.



## Greater Manchester Sports Partnership

### Notes to the accounts for the year ended 31 March 2018 (continued)

#### 14 Corporation tax

The charity is exempt from tax on income and gains falling within Chapter 3 of Part 11 of the Corporation Tax Act 2010 or Section 256 of the Taxation of Chargeable Gains Act 1992 to the extent that these are applied to its charitable objects. No tax charges have arisen in the charity.

#### 15 Fixed assets: tangible assets

<b>Cost</b>	Equipment £
At 1 April 2017	15,099
Additions	-
Disposals	-
	15,099
At 31 March 2018	15,099
<b>Depreciation</b>	
At 1 April 2017	14,095
Charge for the year	335
Disposals	-
	14,430
At 31 March 2018	14,430
<b>Net book value</b>	
At 31 March 2018	669
At 31 March 2017	1,004

#### 16 Debtors

	2018 £	2017 £
Grants receivable	88,775	15,159
Trade debtors	37,300	28,140
Prepayments and accrued income	16,633	16,449
	142,708	59,748
	142,708	59,748

Greater Manchester Sports Partnership

Notes to the accounts for the year ended 31 March 2018 (continued)

**17 Current asset investments**

	2018 £	2017 £
Cash equivalents on deposit		
Metro Bank term deposit	617,000	610,954
Yorkshire Bank term deposit	90,991	90,538
	<hr/>	<hr/>
	707,991	701,492
	<hr/> <hr/>	<hr/> <hr/>

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

	2018 £	2017 £
Short term compensated absences (holiday pay)	20,910	-
Other creditors and accruals	101,677	307,088
Deferred income	-	18,478
Taxation and social security costs	11,040	16,128
	<hr/>	<hr/>
	133,627	341,694
	<hr/> <hr/>	<hr/> <hr/>

**19 Deferred income**

	2018 £	2017 £
Deferred grant brought forward	18,478	7,562
Grant received	-	18,478
Released to income from charitable activities	(18,478)	(7,562)
	<hr/>	<hr/>
Deferred grant carried forward	-	18,478
	<hr/> <hr/>	<hr/> <hr/>

Greater Manchester Sports Partnership

Notes to the accounts for the year ended 31 March 2018 (continued)

**20 Analysis of movements in restricted funds**

	Balance at 1 April 2017 £	Income £	Expenditure £	Transfers £	Balance at 31 March 2018 £
<b>Sports development</b>					
Active Lives Survey	-	17,700	(7,019)	-	10,681
Club Link Maker	-	92,139	(91,840)	(299)	-
Coaching Dev. Manager	-	40,000	(40,000)	-	-
Dame Kelly Holmes fund	8,052	-	(7,553)	(499)	-
DfE - Volunteering	7,999	8,000	(8,400)	-	7,599
England amputee FA English Federation of	5,642	12,500	(11,325)	-	6,817
Disability Sport	5,318	86,467	(72,915)	-	18,870
GM Active Ageing	-	100,000	(83,726)	-	16,274
GM Moving - PHE	8,414	-	-	-	8,414
GM Moving TF-1	-	58,100	(17,140)	(4,002)	36,958
GM School Games	46,133	90,000	(89,656)	-	46,477
GOFEST	-	4,000	(4,000)	-	-
Interim strategic manager	-	90,000	(94,002)	4,002	-
PESSCL	2,716	-	(2,716)	-	-
Primary School Sport	74,312	92,799	(85,917)	-	81,194
Quest	-	-	-	-	-
Santander	4,000	-	(1,785)	-	2,215
Satellite Club	20,962	88,246	(107,530)	49	1,727
SGO fund	551	-	(315)	-	236
Special Olympics	-	10,000	(750)	-	9,250
Sport Specific programmes	6,089	-	-	-	6,089
Sportivate	36,289	205,939	(240,228)	(35)	1,965
Volunteer Development	21,897	-	(5,441)	-	16,456
<b>Total</b>	<b>248,374</b>	<b>995,890</b>	<b>(972,258)</b>	<b>(784)</b>	<b>271,222</b>

Greater Manchester Sports Partnership

Notes to the accounts for the year ended 31 March 2018 (continued)

**Analysis of movements in restricted funds (continued)**

<b>Previous reporting period</b>	Balance at 1 April 2016 £	Income £	Expenditure £	Transfers £	Balance at 31 March 2017 £
<b>Sports development</b>					
Club Link Maker	-	100,000	(99,676)	(324)	-
Coaching Dev. Manager	-	40,000	(39,701)	(299)	-
English Federation of Disability Sport	-	69,059	(63,700)	(41)	5,318
Dame Kelly Holmes fund	13,048	8,796	(13,792)	-	8,052
DfE - Volunteering	8,477	8,000	(8,478)	-	7,999
GM School Games	(10,921)	142,500	(94,492)	9,046	46,133
Santander	-	4,000	-	-	4,000
PESSCL	3,173	-	(457)	-	2,716
Primary School Sport Quest	41,862	92,799	(59,739)	(610)	74,312
Satellite Club	4,867	-	(4,867)	-	-
SE - Run	24,551	211,600	(214,279)	(910)	20,962
SGO fund	7,062	-	(7,062)	-	-
Sport Specific programmes	1,199	-	(648)	-	551
Sportivate	12,233	13,698	(19,842)	-	6,089
Volunteer Development	53,770	497,793	(512,150)	(3,124)	36,289
GM Commissioning Pilot	22,510	-	(367)	(246)	21,897
Let's Play (TW)	40,800	9,229	(50,088)	59	-
GM Moving	850	-	-	(850)	-
England amputee FA	10,174	-	(1,100)	(660)	8,414
Beat the Street	-	9,375	(3,733)	-	5,642
	-	30,000	(30,000)	-	-
<b>Total</b>	<b>233,655</b>	<b>1,236,849</b>	<b>(1,224,171)</b>	<b>2,041</b>	<b>248,374</b>

## Greater Manchester Sports Partnership

Notes to the accounts for the year ended 31 March 2018 (continued)

### Analysis of movements in restricted funds (continued)

Name of restricted fund	Description, nature and purposes of the fund
Active Lives Survey	Funding awarded to administer the Children and Young People Active Lives Survey on behalf of Sport England.
Club Link Maker	Capacity funding for the Satellite Club programme.
Coaching Dev.	Programme to support coach development across Greater Manchester.
Dame Kelly Holmes fund	Get on track provides stepping stones into community sport, volunteering, training and employment for vulnerable young people aged between 16 and 25.
DfE - Volunteering	To support the identification and deployment of volunteer coaches and leaders to support schools to deliver the School Games.
England amputee FA	Capacity funding for national amputee football development officer.
English Federation of Disability Sport - GOGA	Aims to provide opportunities for anyone to engage in activity at any level, where disabled people access community sessions alongside non-disabled people.
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 the 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 TF-1	Investment to create the blueprint for Physical Activity and Sport in Greater Manchester.
GM School Games	The Greater Manchester 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. The deficit during the year was a result of the charity pre-funding this biannual event.
Interim Strategic manager	This post leads the whole system work to implement the Greater Manchester Plan for Physical Activity and Sport.
PESSCL	Ongoing work to enhance the school sport offer across Greater Manchester.
Primary School Sport	GreaterSport commissioned to support schools deploy their share of the Primary School Sport Premium.
Quest	Programme to fund the GM sports development teams through the industry's quality standards.
Santander	Funding for a Special Educational Needs Schools Watersports Programme.
Satellite Club	GreaterSport commissioned to co-ordinate the delivery of the Satellite Clubs programme.
SGO fund	This is a restricted fund managed by GreaterSport on behalf of the School Games Organiser (SGO) Group.
Special Olympics	To provide year-round sports training and athletic competition in a variety of Olympic-type sports for children and adults with intellectual disabilities.
Sport Specific programmes	Greater Manchester sports related programmes of activities based on National Governing Bodies of Sports' national plans.
Sportivate	A programme to support young people 14-25 years into sport and physical activity.
Volunteer Development	volunteering work has been enhanced from February 2011 and will continue through 2015-16.

Greater Manchester Sports Partnership

Notes to the accounts for the year ended 31 March 2018 (continued)

**21 Analysis of movement in unrestricted funds**

	Balance at 1 April 2017 £	Income £	Expenditure £	Transfers £	As at 31 March 2018 £
General fund					
Policy reserve	403,000	906,761	(887,910)	34,778	456,629
Other	196,403	-	-	67,592	263,995
Sport specific balances	8,938	-	-	(2,000)	6,938
School sport coordinator	51,496	-	(1,680)	(49)	49,767
Strategic plan fund	138,446	-	(38,909)	(99,537)	-
	<u>798,283</u>	<u>906,761</u>	<u>(928,499)</u>	<u>784</u>	<u>777,329</u>
	Balance at 1 April 2016 £	Income £	Expenditure £	Transfers £	As at 31 March 2017 £
General fund					
Policy reserve	546,650	895,560	(840,961)	(198,249)	403,000
Other	-	-	-	196,403	196,403
Sport specific balances	8,938	-	-	-	8,938
Coaching support	195	-	-	(195)	-
School sport coordinator	66,653	-	(15,157)	-	51,496
Strategic plan fund	142,223	-	(3,777)	-	138,446
	<u>764,659</u>	<u>895,560</u>	<u>(859,895)</u>	<u>(2,041)</u>	<u>798,283</u>

<b>Name of</b>	<b>Description, nature and purposes of the fund</b>
General fund	The free reserves after allowing for all designated funds
Sport specific balances	A designated fund to support sports specific activity.
Coaching support	A designated fund to provide additional support for coaching, a key area within AGMA's Changing Lives strategy.
School sport coordinator	A designated fund to support the young people strand of AGMA's Changing Lives strategy to enhance the school offer in Greater Manchester.
Strategic plan fund	is a designated set aside by trustees as part of a 3 year development programme to support hubs meeting our global objectives.

Greater Manchester Sports Partnership

Notes to the accounts for the year ended 31 March 2018 (continued)

**22 Analysis of net assets between funds**

	General fund £	Designated funds £	Restricted funds £	Total £
Tangible fixed assets	669	-	-	669
Net current assets/(liabilities)	455,960	320,700	271,222	1,047,882
<b>Total</b>	<b>456,629</b>	<b>320,700</b>	<b>271,222</b>	<b>1,048,551</b>

**23 Operating lease commitments**

The charity's total future minimum lease payments under non-cancellable operating leases is as follows for each of the following periods:

	Equipment		Property	
	2018 £	2017 £	2018 £	2017 £
Less than one year	242	2,940	11,071	11,071
One to five years	-	242	3,690	14,761
<b>Total</b>	<b>242</b>	<b>3,182</b>	<b>14,761</b>	<b>25,832</b>

**24 Reconciliation of net movement in funds to net cash flow from operating activities**

	2018 £	2017 £
<b>Net income/(expenditure) for the year</b>	<b>1,894</b>	<b>48,343</b>
<b>Adjustments for:</b>		
Depreciation charge	335	3,350
Dividends, interest and rents from investments	(5,782)	(8,906)
Decrease/(increase) in debtors	(82,960)	38,271
Increase/(decrease) in creditors	(208,067)	(208,536)
<b>Net cash provided by/(used in) operating</b>	<b>(294,580)</b>	<b>(127,478)</b>

