

Company number: 3258930

Charity Number: 1059115

Greater Manchester Sports Partnership

Report and financial statements
For the year ended 31st March 2019

Greater Manchester Sports Partnership
Reference and administrative information
for the year ended 31st March 2019

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	
Carol Couse (Legal/Private Sector representative)		
Paula Dunn (Sport representative)		
Eamonn O'Rourke (Local Authority representative)		
Richard Roe (Local Authority representative)		
Rob Young (Private Sector representative)		
Jennifer Mossop-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
Katy Calvin-Thomas		appointed 13 th July 2018
Warren Heppolette		appointed 13 th July 2018
Will Blandamer (Health representative)		resigned 13 th July 2018
Mal Brannigan (Private Sector)		resigned 13 th July 2018
Cllr Ann-Marie Humphreys (AGMA representative)		resigned 8 th May 2018
Yvonne Harrison		appointed 30 th April 2018 & then resigned 13 th July 2018

Key management Sara Tomkins Chief Executive

Personnel Matt Johnson Deputy Chief Executive

Matthew Stock Senior Development Manager

Bankers

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 31st March 2019

The Management Committee present their report and the audited financial statements for the year ended 31st March 2019. 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 activity.

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.

Greater Manchester Sports Partnership
Report of the Management Committee
for the year ended 31st March 2019

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.
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.

Greater Manchester Sports Partnership
Report of the Management Committee
for the year ended 31st March 2019

- To help **land the ambitions of Sport England's Strategy**, Towards an Active Nation within Greater Manchester.
- 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.

- Over a quarter (26.8%) of the GM population is inactive and nearly 4/10 (39.4%) are not active enough to benefit their health (i.e. not reaching CMO guidelines of 150 minutes a week).
- 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.
- 6/10 children and young people in GM are not active enough to benefit their health.
- 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

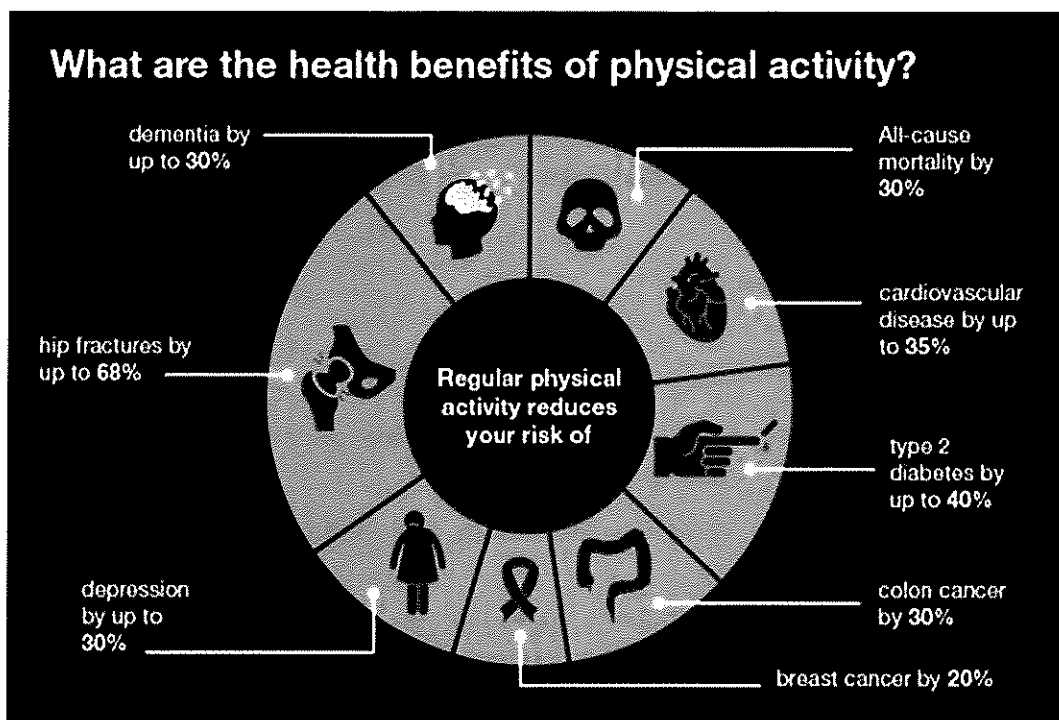
The outcomes of our work are aligned to contributing to the Government's policy priorities with a strong focus on the broader outcomes of activity:

- 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

Greater Manchester Sports Partnership
Report of the Management Committee
for the year ended 31st March 2019

These are the key derived benefits of being physically active:



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 over 7000 individuals to volunteer in their local community giving up 53,203 hours. This is recorded through a VIP: [https://www.greatersport.co.uk/workforce/volunteers/vip-\(volunteer-inspire-programme\)](https://www.greatersport.co.uk/workforce/volunteers/vip-(volunteer-inspire-programme))

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.

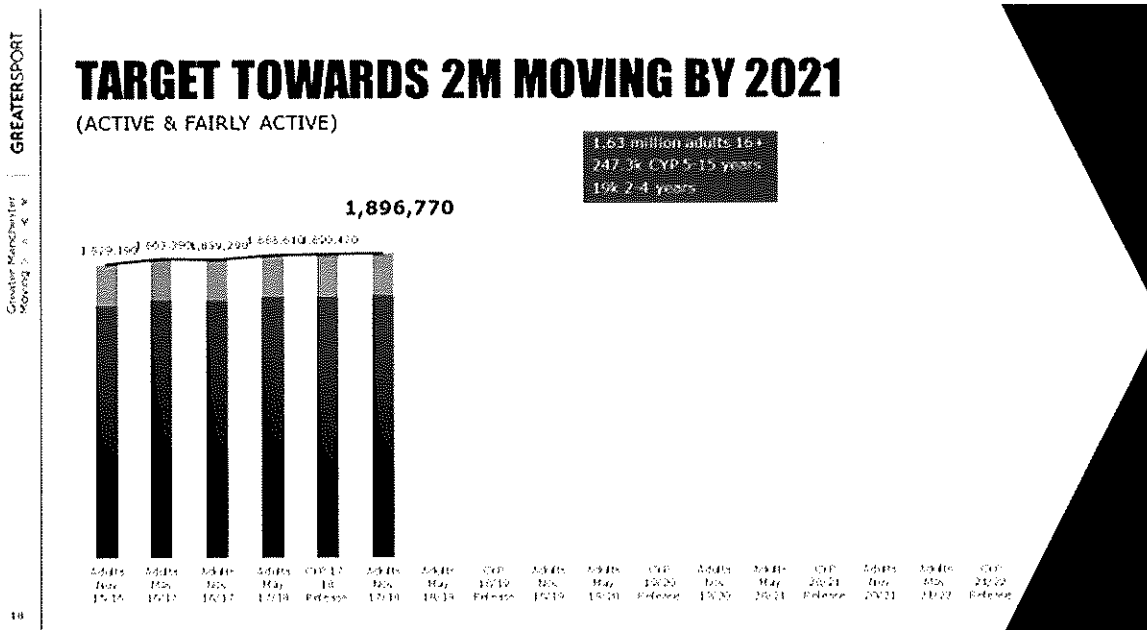
The trustees have referred to the guidance contained in the Charity Commission's general guidance on public benefit when reviewing the charity's aims and objectives and in planning its future activities. In particular, the trustees consider how planned activities will contribute to the aims and objectives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

Greater Manchester Sports Partnership
 Report of the Management Committee
 for the year ended 31st March 2019

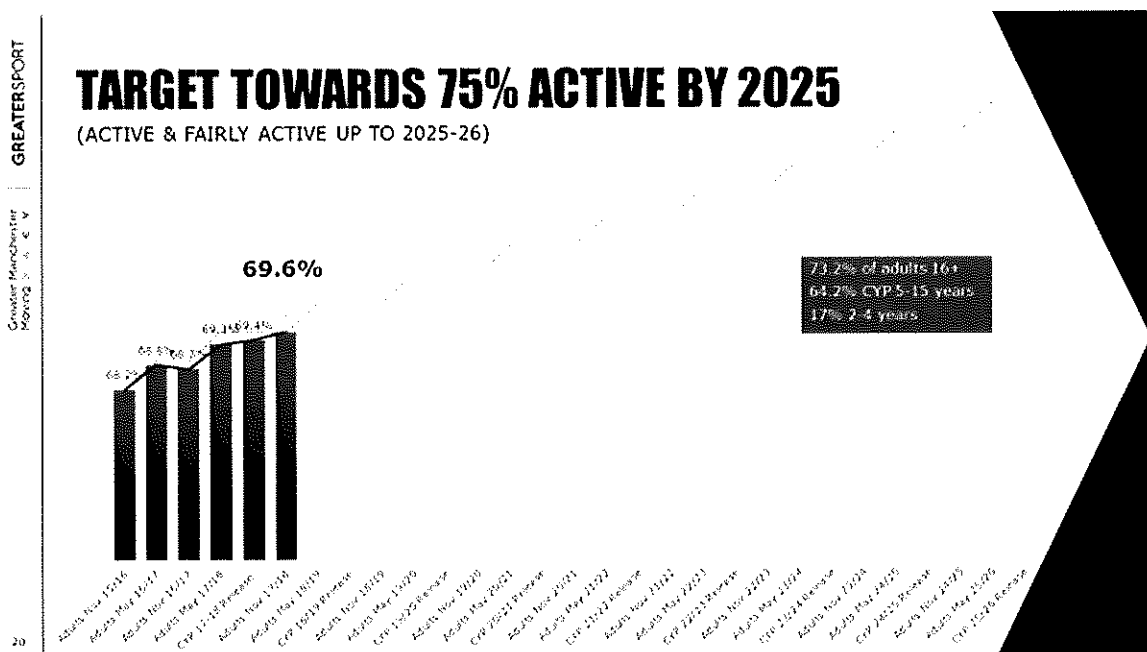
Achievements and performance

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 through increasing physical activity 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. Greater Manchester has increased the number of active and fairly active people by 67,280 in the last 12 months and is currently on track towards the 2 million target set for 2021.

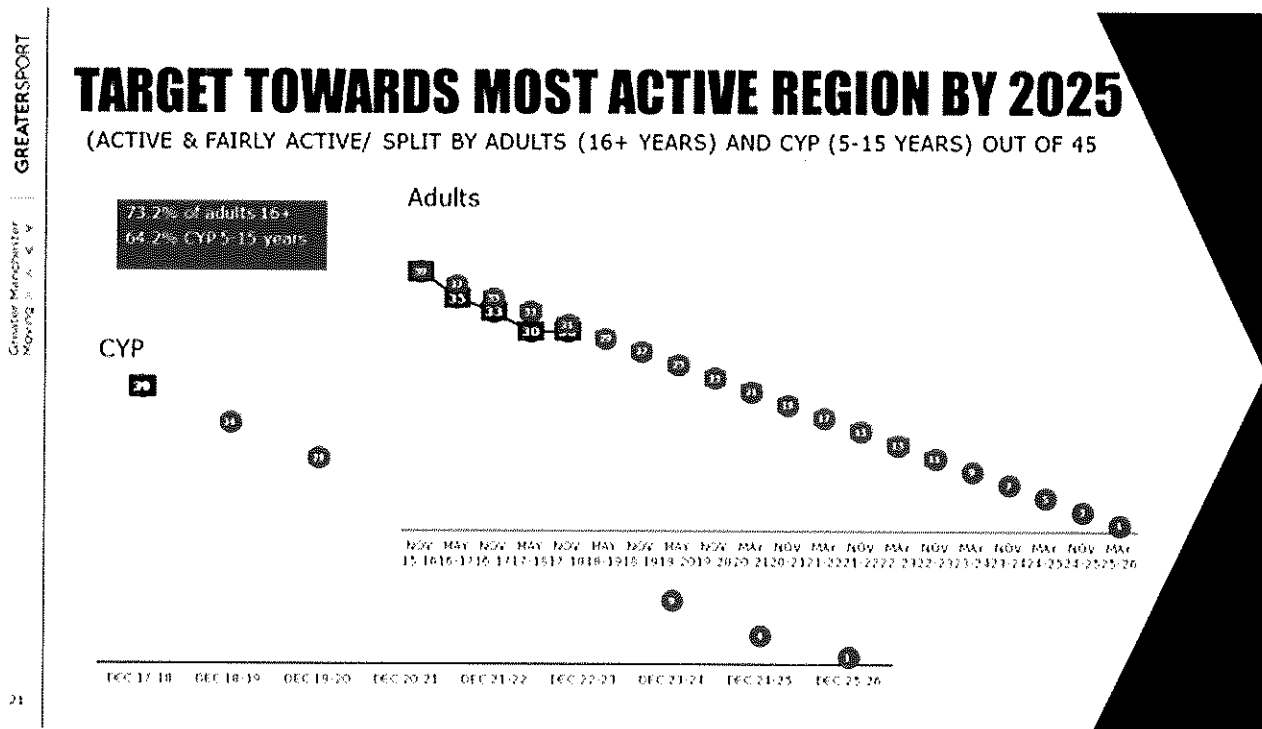


Currently 69.6% of the GM population is active an increase from 68.2% in 2015-16. This rate of improvement is on target to meet the GM Moving ambition of 75% by 2025.



Greater Manchester Sports Partnership
Report of the Management Committee
for the year ended 31st March 2019

In 2015 Greater Manchester was the 39th most active region (out of 43). In the last 4 years we have improved to 30th most active region.



Key Successes

Life course Achievements

By adopting a life course approach, we are supporting and enabling all Greater Manchester residents, regardless of age, ability or personal circumstance, to get moving and incorporate 15 minutes of physical activity into their daily routine.

Greater Manchester became the world’s first Daily Mile City Region.

- In October, The Daily Mile Celebration Day saw **100,000 children** from **400 Schools** walk, jog and run their Daily Mile. Currently **396** primary schools are taking part. **45%** of total number across Greater Manchester. This is an increase of **22%** on last year.
- In March **172** schools participated in The Daily Mile 'Curriculum Time Challenge'.

Start – Develop – Live Well Achievements

- Over 121,248 participants have engaged in physical activity sessions by investments channelled through GreaterSport (Satellite clubs etc).
- 40,920 participants have engaged in events such as the GM Schools Games.

Age Well Achievements

The Greater Manchester Active Ageing programme has reached 269 older adults and supported them to move them from being inactive to active (1x 30 moderate intensity activity across GM).

Greater Manchester Sports Partnership
Report of the Management Committee
for the year ended 31st March 2019

Place Achievements

Greater Manchester was confirmed as one of Sport England's Local Delivery Pilot (LDP) areas. The Pilot works across all 10 localities within Greater Manchester, aiming to understand the reasons that communities are inactive and what can be done to help communities build on their strengths and enable them to become more active within a method that is sustainable. This has secured investment of £12.9 million to the region.

Workforce Achievements

- 53,203 hours of physical activity volunteering has been supported through VIP.
- 1,025 individuals working towards getting people active have been trained/gained a qualification in the last 12 months.

High Performing Board

In 2018 GreaterSport procured Value Alpha to undertake an external independent assessment on how the board functions. In the final report the concluding remarks were:

"For thirty years I have worked with boards and directors the world over, helping them embed high-quality governance to improve organisational outcomes. GreaterSport's board is the best with which I have worked in all this time - it is astonishingly good, even inspirational. It is not only completely focused on adding value, it succeeds in doing so. And, with a new Chair and CEO in place, it looks set to move to the next level".

Highest level of governance achieved

In June 2018 Mike Diaper Executive Director at Sport England confirmed that GreaterSport had achieved the highest compliance with 'A Code for Sports Governance'. In Mike Diaper's statement he recognised that this had been a significant undertaking and would like to express sincere thanks for the hard work and engagement of all those involved. I am confident that all the work will be rewarded in the coming years, as the CSP, prove to be even more productive, sustainable and responsible, as a direct result of the changes you have made

Since achieving this award GreaterSport has been appointed to be the governing body of the following Sport England investments; Moving Forces Programme and the Local Delivery Pilot.

Identified as an Excellent 'Active Partnership' by Quest

In November 2018 GreaterSport was the first Active Partnership to be awarded Excellent in Active Communities for County Sports Partnerships! Quest is supported by Sport England and is widely recognised as the leading continuous improvement model designed by the sector, for the sector.

Greater Manchester Sports Partnership
Report of the Management Committee
for the year ended 31st March 2019

Beneficiaries of our services

Key Outcomes and Beneficiaries of our Services:

Physical Outcomes

- 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).
- Increased awareness and opportunity for disabled people to become active.

Impacts: *Life Expectancy in Greater Manchester has improved
 *Cancer rates & premature deaths under 75 are below the national average (2.3 to 2.58%)

Mental Outcomes

- Improved mental well-being
- Improved self-esteem and confidence.

Impact: *20.2% of Greater Manchester residents self-reported high anxiety (improvement of 1.5%)

Community Outcomes

- Improved quality and number of coaches.
- Increased opportunities for people to volunteer in sport, both formally and informally.
- Enhanced active citizenship
- Parents, and service providers are educated to help families become more active.
- Greater Manchester recognised as the place of high quality sporting events.
- More business opportunities and investment created through sport and physical activity
- Greater Manchester's city region work recognised via sport and physical activity.

Impacts: *80.3% of GM residents reported high life satisfaction levels (improvement of 0.8%)
 *Household crime down 2.3% in Greater Manchester

Individual Outcomes

- Increased number of accredited/qualified people in Greater Manchester.
- Developing culture of lifelong learning.
- Getting people work ready.

Impacts: *1.8% increase in children who are school ready (67.5%)
 1.6% increase in pupils who scored five or more A-C GCSEs, including Maths and English

Economic Outcomes

- 12.9 million investment to create whole system change (via the Local Delivery Pilot)
- Economic impact of sport in Greater Manchester is £1245.4 million
- GreaterSport Gross Value Added (GVA) equated to £3.1 million
- GreaterSport directly secured more investment from Sport England than any other CSP; £13,742,087
- GreaterSport indirectly supported Sport England to invest £27,587,392 into GM

Impacts: *Greater Manchester is the fastest growing major city outside of London

Greater Manchester Sports Partnership
Report of the Management Committee
for the year ended 31st March 2019

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 2018/19 was approximately £3.043M, compared to £1.903M in 2017/18 (60% increase). This was mainly a result of the GM Moving Local Delivery Pilot capacity funding from Sport England's the year. Sport England was GreaterSport's largest funder, contributing £2.118M in the financial year.

Expenditure for the year 2018/19 was approximately £2.507M, compared to £1.901M in 2017/18 (32% increase). Also, this was mainly a result of the GM Moving Local Delivery Pilot capacity costs during the year.

The total balance sheet equity was £1.584M in 2018/19, compared to £1.049M in 2017/18.

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; CAF Bank, Yorkshire Bank, & ShawBrook Bank.

Principal funding sources

GreaterSport has two significant funding agencies Sport England and Greater Manchester Combined Authority (GMCA). Other funding is dependant of a variety of sources and individual applications and relationships.

Sport England Core funding remained at £511K during the year. GMCA funding remained at £175.6K during the year.

Sport England remain committed to funding Active 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.

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 £488,006 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 2019, we held unrestricted funds of £806K (2017/18 - £777K). The following is the breakdown of unrestricted reserve held at the end of the year;

- £488,006 designated towards the six month reserve policy
- £6,938 designated for Sport Specific activities.

Greater Manchester Sports Partnership
Report of the Management Committee
for the year ended 31st March 2019

- £304,441 free reserves after removing £6,419 which is the book value of functional fixed assets. This is earmarked to cover projected deficits on 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 31st March 2019 was £778K (2017/18 – £271K). The increased restricted fund balance was mainly a result underspends for the year on the GM Moving Local Delivery Pilot programme.

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
- 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
 *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

Greater Manchester Sports Partnership
Report of the Management Committee
for the year ended 31st March 2019

- 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/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.
 - *Campaigning.

Operationally, GreaterSport will continue to work against its key 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>

A particular focus (breakthrough area) will be on:

- Being a great company to work for
- Creating the conditions for digital transformation
- Knowing what is working and why (research and evaluation)
- Focus on getting the inactive active
- Art of Story Telling

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).

Greater Manchester Sports Partnership
Report of the Management Committee
for the year ended 31st March 2019

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 2019 was 12 (2018:9). 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 Sara Tomkins (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 CSPs 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, Active Partnership Network, Greater Manchester combined Authority, Greater Manchester Local Authorities, Health & Social Care Partnership, 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.

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 Senior Management Team is further determined and reviewed by the GreaterSport Board Nominations & Remuneration Sub-committee.

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. GreaterSport 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.
- 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.

Greater Manchester Sports Partnership
Report of the Management Committee
for the year ended 31st March 2019

- 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 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 Development Manager (Business Operations) 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 GreaterSport's VOST plan:

- People
- Process
- 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 Howdens (Insurance Broker) and the policies cover the business risks of the company.

Greater Manchester Sports Partnership
Report of the Management Committee
for the year ended 31st March 2019

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.

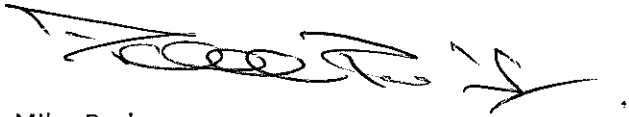
Greater Manchester Sports Partnership
Report of the Management Committee
for the year ended 31st March 2019

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 20th September 2019 and signed on their behalf by

A handwritten signature in black ink, appearing to read 'Mike Perls', with a stylized flourish at the end.

Mike Perls

Chair

Independent auditors' report
to the members of
Greater Manchester Sports Partnership
for the year ended 31st March 2019

Opinion

We have audited the financial statements of Greater Manchester Sports Partnership (the 'charitable company') for the year ended 31 March 2019, 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 2019, 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.

Independent auditors' report
to the members of
Greater Manchester Sports Partnership
for the year ended 31st March 2019

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.

Independent auditors' report
to the members of
Greater Manchester Sports Partnership
for the year ended 31st March 2019

Responsibilities of trustees

As explained more fully in the trustees' responsibilities statement set out on page 15, 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. 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 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: 16th December
2019,

Greater Manchester Sports Partnership
Statement of Financial Activities
(including Income and Expenditure account)
for the year ended 31 March 2019

	Note	Unrestricted funds £	Restricted funds £	Total funds 2019 £	Total funds 2018 £
Income from:					
Donations and legacies	3	526,641	-	526,641	569,994
Charitable activities: Sports development	4	195,547	2,275,290	2,470,837	1,247,541
Other trading activities	5	38,272	-	38,272	79,334
Investments	6	7,007	-	7,007	5,782
Total income		767,467	2,275,290	3,042,757	1,902,651
Expenditure on:					
Charitable activities: Sports development	7	746,386	1,760,895	2,507,281	1,900,757
Total expenditure		746,386	1,760,895	2,507,281	1,900,757
Net income/(expenditure) for the year	9	21,081	514,395	535,476	1,894
Transfer between funds		7,394	(7,394)	-	-
Net movement in funds for the year		28,475	507,001	535,476	1,894
Reconciliation of funds					
Total funds brought forward		777,329	271,222	1,048,551	1,046,657
Total funds carried forward		805,804	778,223	1,584,027	1,048,551

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 2019

	Note	2019		2018	
		£	£	£	£
Fixed assets					
Tangible assets	15		6,419		669
Total fixed assets			6,419		669
Current assets					
Debtors	16	185,460		142,708	
Current asset investments	17	709,635		707,991	
Cash at bank and in hand		1,288,251		330,810	
Total current assets		2,183,346		1,181,509	
Liabilities					
Creditors: amounts falling due in less than one year	18	(605,738)		(133,627)	
Net current assets			1,577,608		1,047,882
Total assets less current liabilities			1,584,027		1,048,551
The funds of the charity:					
Restricted income funds	20		778,223		271,222
Unrestricted income funds	21		805,804		777,329
Total charity funds			1,584,027		1,048,551

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 23 to 41 form part of these accounts.

Approved by the Management Committee on 20/09/2019 and signed on their behalf by:



Mike Perls (Chair)

Greater Manchester Sports Partnership

Statement of Cash Flows
for the year ending 31 March 2019

	Note	2019 £	2018 £
Cash provided by/(used in) operating activities	24	960,191	(294,580)
<i>Cash flows from investing activities:</i>			
Dividends, interest, and rents from investments		7,007	5,782
Proceeds from sale of tangible fixed assets		-	-
Purchase of tangible fixed assets		(8,113)	-
Proceeds from sale of investments		-	-
Purchase of investments		-	-
Cash provided by/(used in) investing activities		(1,106)	5,782
Increase/(decrease) in cash and cash equivalents in the year		959,085	(288,798)
Cash and cash equivalents at the beginning of the year		1,038,801	1,327,599
Cash and cash equivalents at the end of the year		1,997,886	1,038,801
Represented on the balance sheet as:			
Current asset investments		709,635	707,991
Cash at bank and in hand		1,288,251	330,810
		1,997,886	1,038,801

Greater Manchester Sports Partnership

Notes to the accounts for the year ended 31 March 2019

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.

Notes to the accounts for the year ended 31 March 2019 (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 1.2.

Greater Manchester Sports Partnership

Notes to the accounts for the year ended 31 March 2019 (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%
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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 2019 (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 2019 were £180,613 (2018: £145,639) 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:

2019/20	24.4%
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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 2019 (continued)

3 Income from donations and legacies

	Unrestricted £	Restricted £	Total 2019 £
Core grant - Sport England	511,641	-	511,641
Donations in kind - Manchester City Council	15,000	-	15,000
Total	526,641	-	526,641
Previous year	Unrestricted	Restricted	Total 2018
	£	£	£
Core grant - Sport England	538,240	-	538,240
Donations in kind - Manchester City Council	15,000	-	15,000
Other donations	16,754	-	16,754
Total	569,994	-	569,994

4 Income from charitable activities

	Unrestricted £	Restricted £	Total 2019 £
Sports development			
Greater Manchester Combined Authority	175,600	-	175,600
Sport England			
Club Link Maker	-	84,529	84,529
CMOF Vets	-	108,500	108,500
GM School Games	-	90,000	90,000
Primary School Sport	-	92,799	92,799
Daily Mile	-	76,406	76,406
DfE - Volunteering	-	8,000	8,000
Satellite Club	-	178,594	178,594
LDP capacity	-	372,884	372,884
GM Active Ageing	-	489,468	489,468
Interim strategic manager	-	47,668	47,668
Active Lives Survey	-	17,700	17,700
Workforce	-	40,000	40,000
England Amputee FA	-	8,333	8,333
Get Out Get Active	-	95,241	95,241
Lawn Tennis Association	-	1,600	1,600
Manchester City Council	-	25,000	25,000
NHS Oldham CCG	-	524,568	524,568
Transport for Greater Manchester	-	10,000	10,000
Regenda Homes	-	4,000	4,000
University of Salford	1,500	-	1,500
Courses	18,447	-	18,447
Total	195,547	2,275,290	2,470,837

Greater Manchester Sports Partnership

Notes to the accounts for the year ended 31 March 2019 (continued)

4 Income from charitable activities (continued)

Previous year	Unrestricted	Restricted	Total 2018
Sports development	£	£	£
Greater Manchester Combined Authority	184,000	-	184,000
Sport England			
Sportivate	-	205,939	205,939
Club Link Maker	-	92,139	92,139
GM School Games	-	90,000	90,000
Coaching Development Manager	-	40,000	40,000
Primary School Sport	-	92,799	92,799
DfE - Volunteering	-	8,000	8,000
Satellite Club	-	88,246	88,246
GM Active Ageing	-	100,000	100,000
Interim strategic manager	-	90,000	90,000
Active Lives Survey	-	17,700	17,700
England Amputee FA	-	12,500	12,500
Get Out Get Active	-	86,467	86,467
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
NHS Oldham CCG	-	46,100	46,100
Special Olympics GB	-	10,000	10,000
Courses	36,157	-	36,157
Other Income	19	-	19
	<hr/>	<hr/>	<hr/>
Total	251,651	995,890	1,247,541
	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>

5 Income from other trading activities

	2019	2018
	£	£
Sponsorship	9,500	19,500
Events	12,370	13,776
Rental income	2,000	2,500
Other	14,402	43,558
	<hr/>	<hr/>
	38,272	79,334
	<hr/> <hr/>	<hr/> <hr/>

All income from other trading activities is unrestricted.

Greater Manchester Sports Partnership

Notes to the accounts for the year ended 31 March 2019 (continued)

6 Investment income

	Unrestricted £	Restricted £	2019 £	2018 £
Income from bank deposits	7,007	-	7,007	5,782
	<u>7,007</u>	<u>-</u>	<u>7,007</u>	<u>5,782</u>

All investment income is unrestricted.

7 Analysis of expenditure on charitable activities

	Sports Development £	Total 2019 £	Total 2018 £
Staff salaries & travel	739,895	739,895	610,892
Training & recruitment	16,971	16,971	7,931
Office expenses	50,136	50,136	29,219
Miscellaneous	2,924	2,924	5,351
Professional fees	110,371	110,371	77,353
Hire of facilities	10,888	10,888	5,595
Health & safety	1,515	1,515	3,345
Coaches and officials	-	-	2,983
Club development, competitions & coaches	3,464	3,464	1,604
Sports programmes	856,545	856,545	539,846
Insurance	5,500	5,500	
Events	32,158	32,158	17,470
Advertising & promotion	104,718	104,718	37,694
In-kind contribution	15,000	15,000	15,000
Governance costs (see note 8)	11,914	11,914	8,286
Support costs (see note 8)	545,282	545,282	538,188
	<u>2,507,281</u>	<u>2,507,281</u>	<u>1,900,757</u>
		2019 £	2018 £
Restricted expenditure		1,760,895	972,258
Unrestricted expenditure		746,386	928,499
		<u>2,507,281</u>	<u>1,900,757</u>

Greater Manchester Sports Partnership

Notes to the accounts for the year ended 31 March 2019 (continued)

8 Analysis of governance and support costs

	Basis of apportionment	Support £	Governance £	Total 2019 £
Staff salaries & travel	Time spent	379,747	-	379,747
Training & recruitment	Time spent	7,707	-	7,707
Office rent	Fixed charge	20,818	-	20,818
Office expenses	Fixed charge	29,763	-	29,763
Miscellaneous	Fixed charge	2,442	-	2,442
Depreciation	Fixed charge	2,363	-	2,363
Professional fees	Fixed charge	26,342	-	26,342
Club development, competitions & coaches	Fixed charge	600	-	600
Sports programmes	Fixed charge	47,537	-	47,537
Insurance	Fixed charge	5,297	-	5,297
Events	Fixed charge	2,902	-	2,902
Advertising & promotion	Fixed charge	19,764	-	19,764
Board expenses	Governance	-	1,114	1,114
Audit & accountancy fees	Governance	-	10,800	10,800
		<u>545,282</u>	<u>11,914</u>	<u>557,196</u>

Previous year

	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):	2019 £	2018 £
Depreciation	2,363	335
Operating lease rentals:		
Other	11,648	11,648
Auditor's remuneration - audit fees	3,400	3,400
Auditor's remuneration - accountancy fees	2,600	2,600
Auditor's remuneration - other	120	120
	<u>20,131</u>	<u>18,128</u>

Greater Manchester Sports Partnership

Notes to the accounts for the year ended 31 March 2019 (continued)

10 Staff costs

Staff costs during the year were as follows:

	2019 £	2018 £
Salaries & travel	829,116	708,692
Social security costs	65,832	65,683
Pension costs	180,613	144,885
Other costs included in staff costs	4,256	39,155
Holiday pay accrual	35,372	20,910
Redundancy and termination costs	4,453	-
	1,119,642	979,325
	1,119,642	979,325
Allocated as follows:		
Charitable activities	739,895	552,684
Support costs	379,747	353,871
	1,119,642	906,555
	1,119,642	906,555

One employee received between £70,000 and £79,999 remuneration in the year (2018: nil). No employees received between £60,000 and £69,999 remuneration in the year (2018: two).

The average number of staff employed during the period was 27 (2018: 27).

The average full time equivalent number of staff employed during the period was 24 (2018: 23).

The key management personnel of the charity comprise the trustees, the Chief Executive Officer, the Deputy Chief Executive Officer and the Senior Development Manager

(2018: 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 £239,190 (2018: £112,235).

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 (2018: Nil).

No members of the management committee received travel and subsistence expenses during the year (2018: £nil), no members of the management committee were reimbursed (2018:£nil) for expenditure incurred on behalf of the charity.

Aggregate donations from related parties were £Nil (2018: £Nil).

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

(Continued on next page...)

Greater Manchester Sports Partnership

Notes to the accounts for the year ended 31 March 2019 (continued)

11 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 £18,834 (ex VAT) during the year (2018: £18,236). The amount of £5,203 (gross) was outstanding at the year end and has been accrued in the accounts.

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. The cost of services provided during the year was £19,212 (ex VAT) (2018: £3,845) and £7,776 (gross) was outstanding at the year end.

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 (2018: nil).

12 Government grants

The government grants recognised in the accounts were as follows:

	2019	2018
	£	£
Sport England - core	511,641	538,240
Sport England		
Club Link Maker	84,529	92,139
CMOF Vets	108,500	-
GM School Games	90,000	90,000
Primary School Sport	92,799	92,799
Daily Mile	76,406	-
DfE - Volunteering	8,000	8,000
Satellite Club	178,594	88,246
LDP capacity	372,884	-
GM Active Ageing	489,468	100,000
Interim strategic manager	47,668	90,000
Active Lives Survey	17,700	17,700
Workforce	40,000	-
Sportivate	-	205,939
Coaching development manager	-	40,000
Greater M/Cr Combined Authorities	-	12,000
Manchester City Council	25,000	5,200
Greater Manchester Combined Authority	175,600	184,000
NHS Oldham CCG	524,568	-
Transport for Greater Manchester	10,000	-
	<u>2,853,357</u>	<u>1,564,263</u>

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 2019 (continued)

13 Analysis of income and expenditure by funding sector

Annual accounts:					2019
					£
Income:					3,042,757
Expenditure including depreciation excluding interest and tax:					2,507,281
	Sport England	Local Authority	Other public sector income	Non-public income	Total
	£	£	£	£	£
Revenue grants	2,118,189	210,600	631,242	-	2,960,031
Capital grants	-	-	-	-	-
Membership income	-	-	-	-	-
Sponsorship income	-	-	-	9,500	9,500
Other income	-	15,000	-	58,226	73,226
Total income	2,118,189	225,600	631,242	67,726	3,042,757
Overheads support costs	511,641	175,600	-	-	687,241
Inactivity	526,457	-	-	-	526,457
Local delivery	199,826	26,666	243,867	-	470,359
Facilities	-	-	-	-	-
Clubs	218,523	-	-	-	218,523
Young people	199,232	15,000	-	-	214,232
GM Moving LDP	243,197	25,000	106,442	-	374,639
Other costs	-	-	-	15,830	15,830
Total expenditure	1,898,876	242,266	350,309	15,830	2,507,281
Net income	219,313	(16,666)	280,933	51,896	535,476

Greater Manchester Sports Partnership

Notes to the accounts for the year ended 31 March 2019 (continued)

13 Analysis of income and expenditure by funding sector (continued)

Prior year

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

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 2019 (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

Cost	Equipment £
At 1 April 2018	15,099
Additions	8,113
Disposals	-
	<hr/>
At 31 March 2019	23,212
	<hr/> <hr/>
Depreciation	
At 1 April 2018	14,430
Charge for the year	2,363
Disposals	-
	<hr/>
At 31 March 2019	16,793
	<hr/> <hr/>
Net book value	
At 31 March 2019	6,419
	<hr/> <hr/>
<i>At 31 March 2018</i>	<i>669</i>
	<hr/> <hr/>

16 Debtors

	2019 £	2018 £
Grants receivable	35,000	88,775
Trade debtors	9,308	37,300
Prepayments and accrued income	141,152	16,633
	<hr/>	<hr/>
	185,460	142,708
	<hr/> <hr/>	<hr/> <hr/>

Greater Manchester Sports Partnership

Notes to the accounts for the year ended 31 March 2019 (continued)

17 Current asset investments

	2019 £	2018 £
Cash equivalents on deposit		
Metro Bank term deposit	551	617,000
Shawbrook Bank	617,000	-
Yorkshire Bank term deposit	92,084	90,991
	<hr/>	<hr/>
	709,635	707,991
	<hr/> <hr/>	<hr/> <hr/>

18 Creditors: amounts falling due within one year

	2019 £	2018 £
Short term compensated absences (holiday pay)	35,375	20,910
Other creditors and accruals	254,044	101,677
Deferred income	268,425	-
Taxation and social security costs	47,894	11,040
	<hr/>	<hr/>
	605,738	133,627
	<hr/> <hr/>	<hr/> <hr/>

19 Deferred income

	2019 £	2018 £
Deferred grant brought forward	-	18,478
Grant received	268,425	-
Released to income from charitable activities	-	(18,478)
	<hr/>	<hr/>
Deferred grant carried forward	268,425	-
	<hr/> <hr/>	<hr/> <hr/>

Greater Manchester Sports Partnership

Notes to the accounts for the year ended 31 March 2019 (continued)

20 Analysis of movements in restricted funds

	Balance at 1 April 2018 £	Income £	Expenditure £	Transfers £	Balance at 31 March 2019 £
Sports development					
Active Lives Survey	10,681	17,700	(21,006)	-	7,375
Club Link Maker	-	84,529	(80,085)	-	4,444
CMOF - vets	-	108,500	(79,282)	(545)	28,673
Daily Mile	-	76,406	(34,177)	(3,450)	38,779
DfE - Volunteering	7,599	8,000	(9,340)	(650)	5,609
England amputee FA	6,817	8,333	(15,150)	-	-
Get Out Get Active	18,870	95,241	(103,407)	-	10,704
GM Active Ageing	16,274	489,468	(488,420)	(410)	16,912
GM Moving - PHE	8,414	-	(2,032)	-	6,382
GM Moving TF-1	36,958	72,000	(75,157)	(8,032)	25,769
GM Moving - GMCA	-	-	-	6,315	6,315
GM School Games	46,477	90,000	(74,770)	(410)	61,297
GM Walking festival	-	10,000	(9,795)	-	205
Interim strategic manager	-	97,668	(99,334)	1,683	17
LDP capacity	-	372,884	(293,197)	50,000	129,687
Primary School Sport	81,194	92,799	(124,052)	(900)	49,041
Santander	2,215	-	(284)	(900)	1,031
Satellite Club	1,727	178,594	(138,218)	-	42,103
SE Workforce	-	40,000	(39,905)	(95)	-
SGO fund	236	-	(236)	-	-
Special Olympics Sport Specific programmes	9,250	-	(2,500)	-	6,750
Sportivate	6,089	1,600	(7,689)	-	-
Regenda Homes Volunteer Development	1,965	-	(1,965)	-	-
Walking - TF2	-	4,000	-	-	4,000
	16,456	-	(4,452)	-	12,004
	-	427,568	(56,442)	(50,000)	321,126
Total	271,222	2,275,290	(1,760,895)	(7,394)	778,223

Greater Manchester Sports Partnership

Notes to the accounts for the year ended 31 March 2019 (continued)

20 Analysis of movements in restricted funds (continued)

Previous reporting period	Balance at 1 April 2017	Income	Expenditure	Transfers	Balance at 31 March 2018
	£	£	£	£	£
Sports development					
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	5,642	12,500	(11,325)	-	6,817
Get Out Get Active	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	-	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	6,089	-	-	-	6,089
Sportivate	36,289	205,939	(240,228)	(35)	1,965
Volunteer	21,897	-	(5,441)	-	16,456
Total	248,374	995,890	(972,258)	(784)	271,222

Greater Manchester Sports Partnership

Notes to the accounts for the year ended 31 March 2019 (continued)

20 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.
CMOF - vets	Funding to support veterans to stay active during transition from armed force to civilian life
Daily Mile	Aims to increase children's activity levels through getting schoolchildren to walk or run for 15 minutes every day
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.
Get Out Get Active	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.
GM Walking Festival	funding towards the 2019 GM Walking Festival held during the month of May
Interim Strategic manager	This post leads the whole system work to implement the Greater Manchester Plan for Physical Activity and Sport.
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
Primary School Sport	GreaterSport commissioned to support schools deploy their share of the Primary School Sport Premium.
Santander	Funding for a Special Educational Needs Schools Watersports Programme.
Satellite Club	GreaterSport commissioned to co-ordinate the delivery of the Satellite Clubs programme.
SE Workforce	Funding to invest in developing a workforce infrastructure to tackle physical inactivity
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.
Regenda Homes	Capacity funding for a place based approach to activity to their residents
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 2019 (continued)

20 Analysis of movements in restricted funds (continued)

Walking - TF2 The funding GM Health and Social Care Partnership to developing a marketing campaign, a digital approach, a website and other resources to support walking, recruiting walking champions, enabling The Daily Mile in the community and creating a GM walking network

Transfers - in respect of matching funding from the GM Moving transformation fund to support the local delivery pilot.

21 Analysis of movement in unrestricted funds

	Balance at 1 April 2018 £	Income £	Expenditure £	Transfers £	As at 31 March 2019 £
General fund					
Policy reserve	456,629	767,467	(746,386)	10,296	488,006
Other	263,995	-	-	46,865	310,860
Sport specific balances	6,938	-	-	-	6,938
School sport coordinator	49,767	-	-	(49,767)	-
Strategic plan fund	-	-	-	-	-
	<u>777,329</u>	<u>767,467</u>	<u>(746,386)</u>	<u>7,394</u>	<u>805,804</u>

Previous reporting period	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>

Name of	Description, nature and purposes of the fund
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 2019 (continued)

22 Analysis of net assets between funds

	General fund £	Designated funds £	Restricted funds £	Total 31 March 2019 £
Tangible fixed assets	6,419	-	-	6,419
Fixed asset investments	-	-	-	-
Net current assets/(liabilities)	792,447	6,938	778,223	1,577,608
Creditors of more than one year	-	-	-	-
Total	798,866	6,938	778,223	1,584,027
Previous period	General fund £	Designated funds £	Restricted funds £	Total 31 March 2018 £
Tangible fixed assets	669	-	-	669
Net current assets/(liabilities)	455,960	320,700	271,222	1,047,882
Total	456,629	-	-	1,048,551

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	
	2019 £	2018 £	2019 £	2018 £
Less than one year	-	242	3,690	11,071
One to five years	-	-	-	3,690
	-	242	3,690	14,761

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

	2019 £	2018 £
Net income/(expenditure) for the year	535,476	1,894
Adjustments for:		
Depreciation charge	2,363	335
Dividends, interest and rents from investments	(7,007)	(5,782)
Decrease/(increase) in debtors	(42,752)	(82,960)
Increase/(decrease) in creditors	472,111	(208,067)
Net cash provided by/(used in) operating	960,191	(294,580)

